Madurai Crown Records

Vol. 25, year 1861.

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மதுரை மாவட்ட திரள் ஆவணம்

Vol. No. 25 Year 1861

செப்பனிடுபவர் பெயர் K. பழனி.

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 8/2002

செப்பனிட்டு முடித்த நாள் 11/2002

19-11-02

சரிபார்க்கும்
மு. நி. பா. எ.
கையொப்பம் 19.11.2002

20/11/02

Retainable papers for 1861.

is Circulars

Madura Collector's Office.

Substance.

Review of Govt of the statement
of arrears of revenue outstan
at the commencement of Fasli
1270, circulated.

Census Returns of the natives of
Great Britain etc being milit
pensioners will be called for
through the Adjutant General of
the army.

Reports upon the cultivation of th
Imphee seed, circulated.

To report on what date the price of
salt was raised at each Sotar

Despatch of the Home Govt appro
of the circular issued relative t
introduction of the income-tax

Instructions for the preparation
of the Administration report f
1860-61
Remarks on indents for Treas

List of Retainable papers fo

Received Letters. ~~Fee~~ 80 Circulars

Date.	~~Number.~~ page	From whom received.	
1-5-61	83	Board	Calling ~~of~~the In & repres provis assess known
5-61	84 not to with the file	do	Stating volume entire be hereafter
5-61	85	do	Requesting a ment of the tot of income & ta up to 30th
5-61	86	do	Drawing at large fal the collection
do	87	do	Circulatin regardin ment
61	91	do	Circulars reviewing the oper land fo

List of Retainable papers for 1861.

ers.) Bd's & ~~[illegible]~~ Circulars

Madura Collector's Office.

From whom received.	Substance.
	Calling for estimates of abo for current contingencies w certain explanation
Do	Forwarding the Divi-Divi seed for distribution
Do	Requesting the submission of the administration reports by the 20th May 1861.
Do	Calling for a statement of salt sales for 3 months before & 3 mon after the rise in price
Do	Circulating order of Govt reviewing the report on the operations of the Forest dept for 1859 60 & requesting opinion on the question of re-placing under the charge of Coll the road avenues in the Province
	Remarks on certain points nected with the Revenue S of Fasli 1269

List of Retainable papers ~~for~~ 1861.

Received Letters. Bd's ~~Misc~~ Circulars Madura Collecto

Date.	page ~~Number~~.	From whom received.	Substance.
5-61	104	Board	circulating o[illegible] reviewing [illegible] upon the s[illegible]
8-5-61	105	Do	Relative to the [illegible] in the Returns [illegible] to the Presidency
30-5-61	113	Do	Calling for a return [illegible] the income-tax establishment
21-5-61	115	Do	Requesting a report on the working of the stamp vendor's establishment
1-6-61	122	Do	No intention of supplying any income-tax forms for use in the ensuing year in Do.
-6-61	123	Do	Order of Govt reviewing the annual report on the operations of the [illegible] presses
	126	Do	Order of Govt reviewing the [illegible] budget of P. Works for 1861-62

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List of Retainable papers for 1861.

Rec s. BO's ~~Misc~~ circulars Madura Collector's ce.

		whom received.	Substance. 3
		[illegible]	Calling for a report on the trad with the native states of Indi for the effects likely to resul of placing such states in regar to Port-to-port trade on the same footing as British terri-tories
61	30	Do	To report on the introduction of Spencht yoo paper in substitution for the common country paper.
61	132	Do	Drawing attention to the orders of Govt on the imperative necessity of the speedy completion of the field Registers
	133	Do	Requesting explanation of the caus of the differences between the tabula statements of income-tax & the D. C. B statement for April and & a statement showing the of income-tax assessed up to 30th April 1861

List of Retainable papers for 18

Received Letters. Bd's Circulars Magura Collector's Office.

Date.	page ~~Number~~.	From whom received.	Substance.
14-6-61	135	Board	Applications for c seed to be sent & Secy. to the Agri- tural society & for its conveyance Huzur to be included the Contingent Bill
17-6-61	136	Do	Passing certain [illegible] on the preparation [illegible] Settlement Accounts fasli 1269
19-6-61	140	Do	Arrangements for the safe keeping of Crockery etc in Travellers Bunga-lows
1-6-61	141	Do	Collrs to notify in their Dt Gazettes what the requirements of the law are under certain sections of the new Stamp Act & the penalties attaching to the non-observance of them

List of Retainable papers for 1861.

Received Letters. Bd ~~Mis~~ Circulars

Madura Collector's Office.

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Da	~~Number~~ page	From whom received.	Substance.
6 61	142	Board	Comg order of Govt on the en of the alleviation to be granted in special cases where the ex isting Jodi on Service Inam in the Cess &c is unduly hig
Do	144 not in the file	Do	To report the extent of magi serial authority exercised by each of the Dy Magtes.
7 61	145	Do	Desiring Collrs to satisfy themse that all unadjusted balance have been brought under scrutiny & reported & that no difference exists between the ac counts furnished to the Accoun General & to the Bd of Rev.
7 61	146	Do	Requesting explanation on certain points connected with the income-tax
7 61	147	Do	Sanctioning the distribution of the New Orleans cotton seed a the public cost.

~~Duplicate~~

List of Retainable papers for 18~~[illegible]~~

Received Letters. ~~Bd Misc~~ Circulars **Madura Collector**

Date.	~~Number.~~ page	From whom received.	Substance.
7 61	148	Board	Requesting the several translators to submit for insertion in the Dt Gazettes a version of the Notification revising the Scheme of examination for the uncovenanted Service
7 61	149	Do	Quarterly Return of fines imposed & stoppages made from the pay of Public Servants may be inserted in the list of blank Returns
-7 61	150	Do	Return of salt sales called for
7 61	151	Do	Forms of Notices etc on account of the income-tax to be supplied from Dt presses
61	152	Do	Requesting a report as to what extent the income tax assessed ~~in the~~ Dto will be reduced by excluding from the sources of income or profit lands paying less than Rs 60 assessment the

7 8

List of Retainable papers for 1861.

Received Letters, ~~&c~~ Mis Circulars — Madura Collector's Office.

Date.	Page ~~No.~~	From whom received.	Substance. 5
-7-61	153	Board	To furnish a statement of both land frontier duty & sea (if any) collected on the trade Native States during the last
do	[illegible]	do	Gazettes to be supplied to Directors of Revenue Settlem
-61	155	do	Classifying certain circular
-61	156	do	To refrain from incurring any greater expense in regard to income-tax forms &c for the coming year of taxation than absolutely necessary
-7-61	157 not in the file	do	To furnish an immediate rep ~~to the Bd's~~ circular respecting collection of mohturpha in zemindaries
-7-61	158	do	To report on the introduction of the monthly cultivation accoun permanent puttahs

List of Retainable papers for 1861

Received Letters. B.R. ~~Misc~~ Circulars Madura Collector's Off

Date.	page ~~Number~~	From whom received.	Substance.
1-8-61	159	Board	Requesting certain information relative to the education of female minors
-8-61	161	Do	Estimates for triangles + platforms for weighing salt, called for
-8-61	163	Do	Dt Gazettes to be supplied to Inspectors of Police
-8-61	164	Do	Intimating the receipt of Egyptian cotton seed
-8-61	165	Do	Assistance to be rendered to Mr Haywood of the Manchester Cotton Company
-8-61	166	Do	Instructions with reference to the expected extension of Act XXI of 1861 to this Presidency

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List of Retainable papers for 1861.

Received Letters ~~Bd Procs~~ Circulars — Madura Collector's Office.

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Date.	page ~~Number.~~	From whom received.	Substance.
61	67	Board	Requesting the submission of estimate of the anticipated re + disbursements on account of Traders' Act.
61	169	Do	Entertainment of an establis ment for stamping the weig + measures of the shopmen + grain merchants, authorized
61	170	Do	A detailed report of the workin of the income-tax in the Province during the past year called for
61	171	Do	Resolution of the Govt of India offering prizes for encouraging the production of cotton in India t be republished in the Dt Gazettes with the vernacular versions
[illegible]	172	Do	To abstain from incurring any expense in the preparation of Triangles + Platforms for the Salt Cotaurs

List of Retainable papers for 1861.

Received Letters. B.D ~~Mis~~ Circulars **Madura Collector's Offic**

Date.	~~Number.~~ page	From whom received.	Substance.
8-9-61	174	Board	To ascertain whether the non-extension of the system of an irrigation cess in lieu of customary labour to the deliberate choice of the people or the result of complete ignorance of the proposed plan.
21-9-61	175	Do	To remove from the list of charges which accom- panied the Bd's circular of the 12th August 1861, item No 7.
26-9-61	176	Do	Estimates for Stationery called for
1-10-61	177	Do	Copy of B.P for May 1861, forwarded
-10-61	178	Do	Requesting information or suggestions relative to the cultivation of cotton in India for the Hand Book which Mr. Wheeler has been engaged to

List of Retainable papers for 1861.

Received Letters. Bd Rvns Circulars

Madura Collector's Office.

Date.	~~Number~~ Page	From whom received.	Substance.
10 61	181	Board	Cavelly fees in Tanjore are not affected by Act XVIII of 1861
10 61	182	Do	Calling for a revised list of port for ~~the~~ landing & shipping of merchandize
10 61	183	Do	Regarding the system of educati minor wards
10 61	190	Do	To submit copy of any form of license for the sale of Europea liquors with certain informatio
10 61	191	Do	Circulating papers relative to a number of the natives of India who have proceeded to Mecca & are unable to return to their coun from want of means
Do	193	Do	Requesting the speedy submissio of the statement showing the demand, collection & balance of income tax for Fasli 1270

List of Retainable papers for 1861

Received Letters. Bd ~~Mis~~ Circulars — Madura Collector's Offic

Date.	~~Number~~ page.	From whom received.	Substance.
23-10-61	194 not fd on the file	Board	Forwarding for publication a notice & notification relating to the Income-tax Act
Do	196	Do	Requesting to know whether any system for the registration of lands exists in ~~the~~ Dt.
24-10-61	201	Do	Conveying instructions for preparing the Quinquennial Statement No 20 & stating when the Census Return will be required
-10-61	202	Do	Requesting the punctual submission of the statement of the sales of land
-10-61	203	Do	Requesting to know whether Stamped Cadjans may be Discontinued

List of Retainable papers for 18 67.

Received Letters. ~~Misc~~ Circulars — Madura Collector's Office.

ate.	~~Number~~ page	From whom received.	8 Substance.
-11-67	204	Board	Blank forms of Returns for th use of the vaccine dept will be printed + supplied to each at as soon as the set submitted to th Principal Inspector General Medical dept is approved of by ~~that~~ officer
Do	205	Do	Huzur Treasury Returns to be forwarded to the Acct Gl with punctuality
-11-67	209	Do	Report on the working of the New Stamp Act called for
-11-67	210 not in the file	Do	Copies of the tables of contents + indices of the circulars for 1866, forwarded
Do	214	Do	To state what proportion of the gross produce of ~~the~~ land was deducted for the remuneration of village servants &c before making the division of the crop between Govt & the ryot

List of Retainable papers for 186

Received Letters. Ed ~~Mis~~ circulars Madura Collector's Office.

Date.	~~Number.~~ page	From whom received.	Substance.
61	215	Board	Transmission of the fortnightly ~~[illegible]~~ Income Tax Statement to be discontinued
61	216	Do	Letter from the Chamber of Commerce accepting the duty of awarding the prizes for cotton, circulated
11-61	217	Do	Circular of 16 Novr. 61 No 631 altered from Standing to Miscellaneous
61	218	Do	Early submission of Budget estimates for 1862-63 enjoined
61	219	Do	Return reporting the result of the sales of land for arrears of revenue to be included ~~in~~ the printed list of blank periodical Returns

List of Retainable papers for 1867.

Received Letters Bd Mis Circulars

Madura Collector's Office.

Date.	page ~~Number.~~	From whom received.	Substance.
4-12-67	220	Board	Commission on the sale of Stamp paper to be adjusted o a month
7-12-67	221	Do	Attention drawn to circul of 26th June 1867 desiring the the results of the rise in pri be shown in the Salt accoun current
10-12-67	222	Do	Forms for the vaccine dept n not be printed for the presen
1-12-67	223	Do	Income tax & D.C.B Statements still are to be submitted with the least practicable delay
12-67	224	Do	No change contemplated by the Circular of 8th Nov. 1867 as to the time of transmitting the monthly Abstract of receipts & Disbursements
Do	225	Do	Certain chapters of the new Public Works Code, circulated

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	4.	Cavelly fees in Tanjore are not affected by Act XVIII of 1861..	178
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	23.	Requesting to know whether any system for the registration of lands exists in the district...	194
	24.	Conveying instructions for preparing the Quinquennial Statement No. 20, and stating when the Census Return will be required..	196
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	16.	Copies of the Tables of Contents and Indices of the Circulars for 1860, forwarded..	209
	16.	To state what proportion of the gross produce of the land was deducted for the remuneration of village servants, &c. before making the division of the crop between Government and the Ryot..	210
	19.	Transmission of the fortnightly Income Tax Statement to be discontinued.	214
	21.	Letter from the Chamber of Commerce accepting the duty of awarding the prizes for Cotton, circulated...	215
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CIRCULAR.

Standing.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 16*th November* 1861.

Received

No. 6,331

Forwarding printed copies of Tables of Contents and Indices of Board's Circulars for 1860.

--2-61

7 Spare copies
Copies sent to
the Sub & Head Asst. Mr.
Dy Collr. Mr. [illegible]
1 2d Dy Coll. 1 [illegible]

Ansd. 11-2-61

13

CIRCULAR.

No. 166.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th January 1861.

Read Proceedings of the Madras Government, dated 19th December 1860, No. 2,452, Revenue Department, communicating to the Board, copy of an order of the Government of India on a letter from the Civil Finance Commission, and requesting the Board, as directed, to take up the immediate revision of the temporary Establishments existing at present in the Revenue Department, and to submit a report thereon.

(In Cons. 20th December 1860, No. 6,693.)

1. Ordered to be communicated to all Collectors, who will, with the least possible delay, submit a tabular statement of the temporary Establishments employed in their respective Districts in the annexed form :—

1	2	3	4	5
Nature of Establishment.	Details of Establishment, and rates of pay.	Date of original sanction, and also of renewed sanction, if obtained.	Reasons on which sanction was originally sought, or continuance authorised.	Grounds of necessity for future retention.

2. In filling in column 5, Collectors will bear in mind that the object is to obtain efficient service without adding to or unnecessarily continuing the burden of taxation on the community, when opportunity may offer, or circumstances allow, of a reduction, or of the release of funds for more important purposes.

3. The Board do not doubt that they will duly appreciate the responsibility resting on them in this matter.

(A true Extract.)

(Signed) W. HUDLESTON,
Acting Secretary.

(True Copy.)

Grant

Acting 1st Assistant.

To all Collectors.

Exd. J. Wright.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Madras Government, in the Financial Department, dated 23rd November 1860, No. 580 :—

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 26th October 1860, No. 11,004.

Read the following letter from the Civil Finance Commission, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, No. 152, dated Fort William, 12th October, 1860.

SIR,

Our attention has been drawn to the very heavy annual payments for temporary establishments throughout India ; and we trust that the financial importance of the matter will justify our bringing it to the special notice of Government.

2. The figures for 1858-59 are the latest which are available to us in a complete shape ; so far as they have been ascertained, they are given in the margin,* by way of illustration. Their aggregate is very great, amounting to no less than 61,00,957 Rupees. This year was indeed one of partial disturbances ; but on the whole it ought not to be very different from the usual average. It may be contrasted by means of the figures given in the margin,† with the years 1855-56 and 1856-57, which certainly were average years.

*

1858-59.	Temporary Establishments. RS.	A.	P.	Total. RS.	A.	P.
India	18,58,207	0	0			
Bengal	6,18,642	0	0			
N. W. Provinces	21,99,325	0	0			
Madras	3,00,000	0	0			
Bombay.........	8,35,512	0	0			
Punjab	2,89,271	0	0			
				61,00,957	0	0

†

Temporary Establishments in	1855-56. RS.	A.	P.	1856-57. RS.	A.	P.
India	5,21,768	0	0	14,81,844	0	0
Bengal	2,93,895	0	0	5,13,792	0	0

3. That the charges (though in varying ratio) occur in *all* Provinces of India, is evident from the abstract given in the preceding paragraph. That they occur more or less in all branches of the service, will be manifest from the subjoined abstract.

1858-59.	General. RS.	A.	P.	Judicial. RS.	A.	P.	Revenue. RS.	A.	P.	Miscellaneous. RS.	A.	P.
Bengal...............	1,79,819	0	0	2,65,942	0	0	1,60,749	0	0	12,132	0	0
N. W. Provinces...	4,76,609	0	0	12,57,282	0	0	4,43,177	0	0	22,256	0	0
Punjab...............	24,447	0	0	1,64,842	0	0	99,982	0	0	0	0	0

4. On analysing the amounts, we have found that, from the temporary nature of the charges, the particular establishments for which they were incurred, have in many cases been discontinued. And many charges are such as must inevitably recur annually. But it often happens that as fast as some charges are discontinued, they are replaced perhaps by a like expense in other directions. And after making all allowances for emergent establishments and for unavoidable special business, there remains the fact that the Government is spending many lacs of Rupees every year in *supplementing* the *fixed establishment* by temporary establishments, for the performance of the *ordinary* civil business of the country.

5. Now it is known, that originally the fixed establishments were supposed to be equal to the business to be done. And notwithstanding the increase of business which is constantly occurring, it is probable that if application were formally made to Government to augment the fixed establishment to an extent proportionate to the temporary establishment, such application would be refused. But however this may be, it would appear that heretofore little difficulty has been experienced in procuring temporary establishments ; and thus the limits of establishment imposed

by Government are often exceeded. That the civil business of the country is fast increasing in bulk and quantity, is but too true, and the possibility of simplifying and abridging it, is becoming a matter of urgent importance. But we have already submitted our views on this point in our letter, No. 63 of the 10th ultimo, to your address. We will only repeat here the expression of our belief that work may in most Civil Departments be so shortened and simplified as to cause a large financial saving.

7. In reference to this topic, we would quote the following passage from a report by the Civil Finance Commission which sat in 1829, and which, though referring to contingent charges, appears to us to be very opposite to the expenditure for temporary establishments :—

" We shall of course progressively examine in detail the several offices in each of the " Departments, with the view of ascertaining, as far as possible, the particular causes which may " in each case occasion the disbursement, and of considering how far it may be susceptible of " reduction by general or special rules. Our present impression, however, is that economy " under this head of charge must mainly depend on the zeal and care of the several function- " aries who are in charge of the different offices, stimulated and directed by the efforts of the " controlling authorities; for though the aggregate sum amounts to nearly half a million sterling, " it consists for the most part of small items very difficult if not impossible to be checked, " excepting by those under whose immediate eye the disbursement is made. Further, we " apprehend that, generally speaking, public officers are by no means sufficiently alive to the " importance of attending carefully and constantly the object of keeping down their contin- " gent disbursements, nor aware how much may be done with little trouble if the necessary check " be only applied in time. It occurs to us consequently that considerable and immediate advantage " might result if your Lordship in Council were to cause a letter circular to be addressed " to the several heads of offices, pointing out the importance of the aggregate charge, and urging " upon each the necessity of his using his best endeavors to confine the expense incurred in his " Department, however apparently inconsiderable."

8. We are sanguine that from a careful analysis of the past expenditure, we shall be able to deduce rules and checks for effectually restraining the tendency, in temporary charges, to grow beyond just limits. Meanwhile, however, such is the fugitive character of the expenses, and such their dependence as to amount, on the thrift and vigilance of Executive Officers, that large sums would be saved if the Supreme Government were to direct an immediate and special revision of the temporary establishments existing at this time. A careful comparison of like charges in different districts, might reveal undue irregularities in expenditure. Such a comparison the Commission will presently institute as to past expenses. But we apprehend that the immediate action of Government, in the way of special revision, would doubtless produce large savings.

9. Till lately, the local Governments did not uniformly obtain the sanction of the Supreme Government to temporary establishments, and accordingly the entertainment, or the annual re-entertainment of these, may have been regulated on principles, or been permitted under circumstances, different from those which the Supreme Government would now recognize, especially in the financial exigency of the present time.

Of 30th March 1860, *Financial Department.*

10. By the orders marginally noted, however, the Supreme Government directed that its sanction should be necessary for all temporary establishments. Since that date, all the temporary establishments newly entertained must, we suppose, have been submitted for sanction to the Financial Department; the temporary establishments entertained previously to that date ought, in the ordinary course, to have come under such revision, inasmuch as although entertained previously to the order above cited, their duration could only be for a time. But each recommendation is probably made on its own merits as an isolated case, without reference to the general financial result of such recommendations, when they become numerous. And in cases where the establishments are paid from special funds, the rule is so far relaxed that the *local* Government can sanction as before.

11. We would therefore enquire whether it is our duty to take up the case of each temporary establishment in each province of this Presidency, one by one, and to collate the whole into one general review, examining wherever doubt may arise as to the original reasons for which authority was granted, and ascertaining from the local authority as to its absolute necessity or otherwise; if such an enquiry were made, we could bring under the notice of Government one combined review of all the scattered temporary establishments now existing, and we believe

that such a review would probably lead to reduction. This detailed enquiry does perhaps fall within the scope of the resolution whereby this Commission is constituted; but as such enquiry would require much care and labor, we deem it right first to bring the matter to the notice of Government, and to solicit instructions.

12. We would at the same time suggest that the Civil Auditor of each Presidency be required to submit a half-yearly return in tabular form of the temporary establishments in the various Departments and Districts; to report on the relation which they may bear in numbers and cost to the permanent establishments of the same kind in the same localities; and to point out any disparities in the expenditure for temporary establishments in Districts which in regard to general considerations may fairly admit of being compared together.

Financial Department, Fort William, the 26th October 1860.

RESOLUTION.

1. The Governor General in Council observes, that the chief points for consideration in the above letter are those mentioned in paragraphs 8, 11 and 12.

2. With reference to paragraph 8, His Excellency in Council observes, that no temporary establishment is now permitted to be entertained without the sanction of the Government of India, either previously obtained or given in confirmation of the orders of the local Governments. He however considers that it will be of service to call upon the local Governments to cause an immediate and special revision to be made of the temporary establishments existing at this time; and he desires that this be done.

3. This measure, His Excellency in Council observes, obviates the necessity of the enquiry suggested in paragraph 11.

4. The suggestion contained in paragraph 12 appears to the Governor General in Council to be unobjectionable; and he directs that the Civil Auditors at the different Presidencies be requested to submit the return therein alluded to.

---

1. Ordered, that a copy of the above resolution be sent to the Civil Finance Commission, in reply to their letter.

2. Ordered, also, that a copy of the Civil Finance Commission's letter and of the resolution, be forwarded to the Governments of Bengal, N. W. Provinces, Punjab, Madras, Bombay, and the Eastern Settlements, with reference to paragraph 2 of the resolution; and that another copy be sent to the Foreign Department, for communication to the several local Administrations, with reference to the same paragraph.

3. Ordered, further, that, with reference to paragraph 4 of the resolution, a copy of the resolution and of the Civil Finance Commission's letter, be forwarded to the Civil Auditors, Fort William, North Western Provinces, Punjab, Madras and Bombay, for information and guidance.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

Communicated to the Civil Departments of the Secretariat.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

ORDER THEREON, 19th December 1860, No. 2,452.

1. Ordered to be communicated to the Board of Revenue and the Chief Engineer with a request that, as directed in paragraph 2 of the resolution of the Government of India, they will take up the immediate revision of the temporary establishments existing at present in their

respective Departments, and submit a report thereon, specifying the date of entertainment of each such establishment, the cost of it, the nature of its duties, the necessity for its entertainment, and the period of its probable duration.

2. The Government desire that the above reports may be submitted without delay.

(True Extract)

(Signed) J. D. SIM,
Acting Secretary to Government.

To the Board of Revenue.
,, Chief Engineer.

Exd. S. T. Augustin,

8 Spare
Sub Asst [illegible] Hay
& Dy Collr. [illegible] Collr.
& T. D. [illegible] Dy Collr.

16

D

CIRCULAR.

No. 241.

Proceedings of the Board of Revenue, dated 14th January 1861.

oceedings of the Madras Government, dated 7th January 1861, No. 31, Revenue rtment, communicating to the Board, for circulation to Collectors, draft of a General Order for the re-organization of the Subordinate Medical Department.

(In Cons. 8th January 1861, No. 107.)

Ordered to be circulated accordingly.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary.

(True Copy.)

J. Grant
Acting 1st Assistant.

To all Collectors.

Exd. J. Wright.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Madras Government in the Military Department :—

Communicating papers relating to the re-organization of the Subordinate Medical Department.	(Here enter 21st December 1860, No. 4,593.)

ORDER THEREON, 7th January 1861, No. 31.

Ordered to be communicated to the Board of Revenue for circulation to Collectors.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

To the Board of Revenue, with Proceedings Military Department, No. 4,593.

Exd. S. T. Augustin.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

No. 389. Read the following papers:—

From the Committee for the re-organization of the Subordinate Medical Department, Madras, 10th September 1860; to the Secretary to Government, Military Department, Fort Saint George.

We have the honor to submit, for the consideration of the Honorable the Governor in Council, the accompanying Draft of a General Order, embodying the several suggestions made in our letter of the 27th February last, regarding the re-organization of the Subordinate Medical Department.

2. The Draft has been prepared in communication with the Military Auditor General and Civil Auditor, the latter of whom has suggested that, as regards the Civil branch of the Department, "the confirmation of the Government of India will be necessary, in respect of the "rates of Pay, Pensions, &c., of the different grades of Subordinates."

No. 390. *From the President of the Committee for the re-organization of the Subordinate Medical Department, Madras, 2nd October 1860; to the Secretary to Government, Military Department, Fort Saint George.*

In acknowledging receipt of your Memorandum of the 22nd ultimo, I have the honor to reply as follows.

2. The salary of the Sub-Assistant Surgeon Pegu Police Department was omitted, as the Subordinate now holding the appointment is recommended for pension, and it is not proposed to employ any person of that grade in the Military Department in future.

3. The Staff salaries attached to the several appointments noted by you, have not been included by the Committee in the cost of the Establishment, as they dealt only with Pay and allowances of the various grades. You will observe that some of the Staff salaries, as the Medical College Appointments, are not chargeable to the Medical Department. It is proposed in the scheme to replace the Subordinates now employed in the Mysore, Nagpore, and Tenasserim Provinces, on casualties occurring, by Sub-Assistant Surgeons, who will draw only the allowances of their rank or class. The Staff salaries drawn by the Apothecaries now employed there, will then be saved to the State.

4. The Draft G. O. has been submitted to the Military and Civil Auditors, as directed in Order* of Government in which the Distribution Statement was given. Neither of these Officers have questioned the accuracy of the calculations, from which it is concluded that they have been checked, so far as was practicable, in the Offices of Audit of this Presidency.

* *No. 1720, 9th May 1860.*

Proceedings of the Madras Government, Public Department.

Read the following letter from the Principal Inspector General Medical Department.

(Here enter 17th November 1860, No. 174.)

ORDER THEREON, 3rd December 1860, No. 1736.

The General Return now submitted, compared with that for 1858, shows a decrease of 21,986 in the number of persons vaccinated during the past year, the total of operations being 3,57,746, of which 13,400 were performed by Medical Subordinates.

2. In several of the extracts from the District Reports which have been sent up by the Principal Inspector General, grave doubts are suggested as to the trustfulness of the Returns rendered by the Vaccinators. The lower classes of these men are indifferently paid, and no effectual supervision can be maintained over them under the present system. The Honorable the Governor in Council entirely participates in these doubts, and agrees with Dr. Pearse that the course now pursued is little better than a waste of public money. The Draft G. O., to which the Inspector General alludes as having been prepared for the re-organization of the Subordinate Medical and Vaccine Department, is, it is observed, under consideration in the Military Department, to which the remarks in paragraphs 7 and 8 of Dr. Pearse's letter will be communicated.

3. The Government are gratified to learn that the efforts of Dr. Cleveland, Civil Surgeon of Calicut, to obtain new Lymph, as described in paragraph 6, have proved so successful, and they will be glad to hear that the result of further trials of the Lymph has been such as to warrant its general distribution.

4. The Government notice with approval, the favorable mention made by the Local Superintendent at Cuddalore of the zeal and energy displayed in the cause of Vaccination by the two Medical Subordinates named in the margin.

Second Apothecary Rodgers,
and
Assistant Apothecary Donaldson.

5. Paragraph 9 of the present Report will be communicated to the Collector of Kurnool for any remarks that he may have to offer on the great disproportion there pointed out in the average expenditure of the Vaccine Establishment in his District, compared with that at Madura.

6. The Government cannot too frequently press on the attention of the European Civil Authorities the necessity of affording the Vaccinators within their respective range, all the support requisite to a successful issue of their labors, and of urging the same on the Native Officials subordinate to them.

7. The foregoing Report, together with its enclosures and this review, will be published among the Government printed Selections.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

No. 392. ORDER, No. 4593, 21*st December* 1860.

The Governor in Council directs that the following amended Draft G. O. for the re-organization of the Subordinate Medical Department, be referred to the Committee composed of the Principal Inspector General Medical Department, the Director of Public Instruction and the Adjutant General of the Army, and to the Officers named in the margin, for their report and observations, with reference to the Proceedings of Government, dated 24th October 1859, No. 3757, and 9th May 1860, No. 1720.

Principal Medical College.
Military Auditor General.
Civil Auditor.

2. The Committee, and the Officers above mentioned, will forward their replies to this reference *as early in January* 1861 *as possible.*

3. Adverting to the Rules in the Draft G. O. under the head "Vaccine Department," the Governor in Council considers it most desirable that the superintendence of the Vaccine Establishment should be specially provided for by forming a distinct Department. The reports required under Clause II of the proposed Rules would then, in the first instance, be submitted to the head of the Vaccine Department, by whom they would be digested, and one general Report submitted to the Principal Inspector General Medical Department. By this means, the Vaccine Department would be subjected to a more efficient supervision than at present.

4. His Honor in Council is of opinion that the Garrison Surgeon of Fort Saint George might well have this duty attached to him, and that no extra charge need be incurred, as the Establishment now engaged under the Principal Inspector General in the duties relating to the Vaccine Department might be transferred to the Garrison Surgeon.

5. The Principal Inspector General is requested to favor the Government with his views on this point.

DRAFT GENERAL ORDER.

The Honorable the Governor in Council directs the re-organization of the Subordinate Medical Department in the following manner.

2. The Establishment shall be as under:

	In Garrison or Cantonment within 200 miles of direct distance from the seat of Government at Fort St. George.												In the Field and in Garrison or Cantonment beyond 200 miles of direct distance from the seat of Government at Fort St. George.											
	Pay.			Batta.			Tentage			Total.			Pay.			Batta.			Tentage			Total.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS	A.	P.	RS	A.	P.	RS	A.	P.	RS	A.	P.
	1st Division.																							
3 First Class Sub-Assist. Surgeons, *i.e.* 1 on....	...	...	...	...	...	...	...	...	...	300	0	0	....			....			....			300	0	0
2 on......	...	...	...	...	...	...	...	...	...	250	0	0	Batta when travelling on duty Rs. 1 per diem, and 4 As. a mile for the actual distance travelled.											
6 Second Class do.	...	...	...	...	...	...	...	...	...	200	0	0												
12 Third Class do.	...	...	...	...	...	...	...	...	...	150	0	0												
5 Senior Apothecaries............	...	...	...	...	...	...	...	...	...	250	0	0	...	...	...	...	...	...	...	...	...	250	0	0
40 Apothecaries......	50	0	0	30	7	0	35	0	0	115	7	0	50	0	0	60	14	0	35	0	0	145	14	0
28 Second do.	30	7	0	30	7	0	35	0	0	95	14	0	30	7	0	60	14	0	35	0	0	126	5	0
100 Assistant do.	25	0	0	15	0	0	15	0	0	55	0	0	25	0	0	30	0	0	15	0	0	70	0	0
	2nd Division.																							
100 First Class Hospital Assistants ...	...	...	...	...	...	...	...	...	...	40	0	0	Rs. 8	Batta when travelling on duty per mensem.										
160 Second do. do.	...	...	...	...	...	...	...	...	...	30	0	0	,, 6											
265 Third do. do.	...	...	...	...	...	...	...	...	...	20	0	0	,, 4											

The Staff salaries attached to certain offices in the Subordinate Medical Department will remain as at present.

3. The allotment for a European and Native Corps respectively, is fixed according to the following scale:—

European.	*Native.*
Artillery (Battalion) Cavalry or Infantry.	Cavalry and Infantry.
1 Apothecary.	1 First Class Hospital Assistant.
1 Assistant Apothecary.	1 Second Class do.
1 Second Class Hospital Assistant.	

N. B.—Whenever a Native Regiment is in movement, an Apothecary, 2nd Apothecary or Assistant Apothecary will be detached from the Deputy Inspector General's Department to accompany the Corps on the march.

4. Should the number of Corps in this Presidency be hereafter increased or reduced, a corresponding increase or decrease will be made in the strength of the above Establishment.

5. All grades of the Subordinate Medical Establishment shall be open to Europeans, East Indians, and Natives, irrespective of caste or race.

6. MILITARY SUB-ASSISTANT SURGEONS.

1 *First Class*	*on*	*Rs.* 300	0	0
1 ,, ,,	*on*	,, 250	0	0
4 *Second* ,,	*at*	,, 200	0	0
8 *Third* ,,	*at*	,, 150	0	0

I. The number of Sub-Assistant Surgeoncies noted in the margin, will be filled by the various Apothecary grades and denominated *Military Sub-Assistant Surgeons.*

II. Candidates must be of not less than ten years' service, and approved of by the Principal Inspector General. They will be required to pass a satisfactory practical examination, conducted by the Principal and two Professors of the Medical College, under instructions from the Principal Inspector General.

III. Military Sub-Assistant Surgeons will be *Warrant Officers,* and rank above Apothecaries. On the appointment of an individual from the Apothecary grades as Sub-Assistant Surgeon, promotion will be made in his room, but with the view of regulating his Pension, he will continue to be borne in the same relative position in the General List of the Apothecary grades, and his claim to Pension, and that of his widow to the benefits of Lord Clive's Fund, will be governed by his standing in that List.

IV. Military Sub-Assistant Surgeons, after five years' approved service in the 3rd Class, will, in the event of vacancies, be eligible for promotion to the 2nd Class, and after three years further approved service in the 2nd Class, will in like manner be eligible for promotion to the 1st Class.

V. When a vacancy in the *first* Class is unfilled, owing to no member of the *second* having served in this Class sufficiently long to entitle him to promotion, the non-advancement of the latter will not prevent a member of the *third* Class, eligible by length of service for promotion, being appointed to the *second* Class—it being understood that the fixed aggregate number of Sub-Assistant Surgeons, shall never be exceeded.

7. SENIOR DEPARTMENT OF THE MEDICAL COLLEGE AND CIVIL SUB-ASSISTANT SURGEONS.

I. The *Senior Department* is established for the education of young men who desire to obtain the appointment of Sub-Assistant Surgeons, without passing through the grade of Hospital Assistant, or Apothecary, but wish to qualify for a Diploma, or a Degree in Medicine, at the Madras University, or elsewhere.

II. All Candidates for admission to this Department, are required to pass the Matriculation Examination of the Madras University.

III. Five Scholarships of the value of 20 Rupees each per mensem, will be open to Students of this Department of the College, each Scholarship will be tenable for five years, the prescribed period of instruction; subject to forfeiture for gross misconduct, or in the event of the holder failing to show satisfactory progress at the Annual Examinations.

IV. Graduates in Medicine of the Madras University are eligible to compete for the following appointments of Civil Sub-Assistant Surgeons:

1 First Class	on	Rupees	250	per mensem.
2 Second	,,	,,	200	,,
4 Third	,,	,,	150	,,

V. The appointment in this grade shall be determined by the result of the final examination, they being conferred upon the most proficient, whether free Students, or Scholarship holders.

VI. In regard to Pension and leave of absence, they will be under the operation of the Uncovenanted Service Rules.

VII. In the event of there being vacancies which cannot be filled up from Students of the Senior Department, they will be open to the Apothecary grade, under the provisions of paragraph 6.

VIII. Civil Sub-Assistant Surgeons will after seven years' approved service in the 3rd Class, be eligible for advancement to the 2nd Class, and after seven years' further service in the 2nd will, in like manner, be eligible for promotion to the 1st Class, until the full number of each Class is completed.

IX. When the 2nd and 3rd Classes of Civil Sub-Assistant Surgeons have been completed, no member will be eligible for promotion from a junior to a senior Class, upon the occurrence of a vacancy, unless he shall have previously served seven years in the Class from which he is to be promoted; but should there be vacancies unfilled up in the 2nd and 3rd grades, and there be a member eligible for promotion in the 3rd Class, he, in assimilation with Clause V, Paragraph VI, may be promoted—the aggregate number of Civil Sub-Surgeons not being exceeded.

8. SECOND DEPARTMENT OF THE MEDICAL COLLEGE.

I. The Second Department will comprise all the Students qualifying for the gr
Assistant Apothecary.

II. The rule laid down in G. O. C. C. under date 9th May 1859, regarding the ente
ment of paid and unpaid Candidates for this Department will continue in force.

III. Paid Candidates will as a rule, be attached to an Hospital or Dispensary for a p
of two years, before being permitted to study in College.

IV. The stipends of Pupils in this Department will in future be as follows:—

3rd Class...	12 Rupees.
2nd do.	16 „
1st do.	20 „

9. THE THIRD OR JUNIOR DEPARTMENT OF THE MEDICAL COLLEGE.

I. The Primary Medical School has been abolished, and the Pupils and Teachers belonging to it have been transferred to the Junior Department of the Medical College, already formed in anticipation of this G. O.

II. All Candidates for the grade of "Hospital Assistants," formerly "Dressers" which designation has been abolished, will be instructed as hitherto by Medical Subordinates, aided by an English Teacher, but acting under the supervision of the Principal, and Professors, each Professor superintending the instruction in the branch of study, which is most analogous to the subject taught by him in the Senior, and second Departments, and examining the Pupils weekly. The Principal exercising a general supervision over the whole.

III. Candidates for this Department will be required to pass an examination in English and Arithmetic, according to the standard prescribed in G. O. C. C. 9th May 1859.

IV. The stipends will be as follows:—

3rd Class......	5 Rupees.
2nd do...	7 „
1st do...	10 „

V. The period of Collegiate instruction for this Class, is restricted to two years, but they will be employed for one year previously, in compounding at the Presidency Hospitals, and in attending a course of instruction in English.

VI. Hospital Assistants will be entitled after twenty years' service, if pronounced by a Medical Committee unfit for further service, to a Pension equal to half of their net pay.

VII. Hospital Assistants who have completed five years' service, and who obtain the sanction of the Principal Inspector General Medical Department, will be permitted to study at the Medical College for a period of two years, to enable them to qualify for the grade of Assistant Apothecary. They will however be required to pass such an examination preparatory to their entering the College a second time, as will satisfy the Principal, and Professors of the Medical College, that they are able to profit by the course of instruction afforded in the 2nd Department of that Institution.

10. The Curriculum of study authorised at present is annexed at the end of this Order, subject to modification from time to time under the sanction of Government.

11. The new appointments created underthis order will be gradually completed to the full Establishment, as the Supernumeraries become casualties, so that the present aggregate authorised expenditure on account of the Subordinate Medical Establishment, may not at any time be exceeded.

12. The grade of Native Surgeon is abolished. The Native Surgeons now on the Establishment will henceforth be designated Sub-Assistant Surgeons. Their pay, promotion, &c., will not be affected by this Order, but will be regulated in accordance with the provisions of G. O. G., 20th August 1852, No. 168. They will be entitled to Pension agreeably to the Uncovenanted Service Rules.

13. VACCINE DEPARTMENT.

I. The present Vaccine Establishment, as laid down in Section XII, Paragraph 1, Medical Code, will be prospectively abolished, and future vacancies therein will be filled up by Hospital Assistants. One-half of the Vaccinators will be at once discharged with the usual gratuity, those remaining will be discharged, receiving a gratuity, as soon as 3rd Class Hospital Assistants can be supplied. In the selection of men for discharge, local Superintendents are instructed to dispense with the services of those, who, from inattention to, or ignorance of, their duties, are likely to be the least efficient. Those retained temporarily on the Establishment, will be placed under Sub-Assistant Surgeons, Apothecaries, or 2nd Apothecaries, appointed as Superintendents of Vaccination.

II. A *Superintendent of Vaccination* will be appointed in each Collectorate. He will itinerate with his Establishment throughout the District during the months when the Vaccine Virus can be best propagated, *viz.*, from June in each year, until the end of March following. He will vaccinate all persons who may be willing to have the operation performed, and see that his subordinates perform their duty efficiently, and will submit monthly a report in the form required by the Principal Inspector General of the Medical Department, showing the number of Villages visited by himself, and subordinates, and the number of persons vaccinated by the Establishment. He will moreover be expected to combat the prejudices of the people to the operation, by explaining its prophylactic powers in warding off Small Pox.

III. Superintendents of Vaccination and their Assistants will afford Medical advice freely to all applicants—each party of Vaccinators will be provided with a supply of Medicines for issue to those requiring Medical aid or advice.

IV. Revenue Officers are to afford all the aid in their power to Superintendents of Vaccination, in the prosecution of their duties.

V. Superintendents of Vaccination are directed to report through the Zillah Surgeons of Districts, on all matters connected with their duties. In severe out-breaks of epidemic disease in any part of a District, the Superintendent, and his Assistants will, under the directions of the Zillah Surgeon, be required to visit the locality, and adopt such remedial or precautionary measures, as may be called for.

14. The Zillah Surgeon is to be considered as the chief Medical Officer of the District. He will bring to the notice of the local Authorities all such measures as he may deem necessary to improve the sanitary condition of the people. The distribution of Medical Subordinates is also vested in him, subject to the approval of the Deputy Inspector General of Hospitals of his Division. All requisitions from the Revenue, or Police Authorities are to be made to the Zillah Surgeon; but Medical Subordinates will, upon emergency, attend *at once* to any requisition from the inferior local Authorities, reporting the same to the Zillah Surgeon.

15. The allotment of the foregoing Establishment where not fixed by this Order, will be at the discretion of the Principal Inspector General Medical Department.

A.

MADRAS MEDICAL COLLEGE.

CURRICULUM OF STUDY.

Senior Department.

1st Year.	2nd Year.	3rd Year.	4th Year.	5th Year.
Anatomy and Physiology.	Anatomy and Physiology......	Anatomy and Physiology.	Principles & Practice of Surgery..	Principles and Practice of Medicine. Principles and Practice of Surgery..
Chemistry	Chemistry.. ..	Principles & Practice of Surgery.	Principles & Practice of Medicine.	Midwifery & Diseases of Women & Children.
Materia Medica and Therapeutics.	Practical Chemistry..........	Theory & Practice of Medicine.	Midwifery & Diseases of Women and Children.	Ophthalmic Medicine and Surgery.
Botany...	Materia Medica and Therapeutics.	Clinical Instruction at the General Hospital.	Ophthalmic Medicine & Surgery.	Medical Jurisprudence.
			Clinical Instruction at the General Hospital.........	Hygiene.
	Attendance at a Dispensary.	Practical Anatomy.	Practical Anatomy.	Clinical Instruction at the Eye Infirmary and Lying-in-Hospital. Practical Anatomy.

2

Second Department.

1st Y[illegible]	2nd Year.	3rd Year.
Anatomy an[illegible] Physiology.	Anatomy and Physiology........	Principles & Practice of Medicine.
Chemistry......	Principles & Practice of Medicine.	Principles and Practice of Surgery.
	Principles & Practice of Surgery.	Widwifery & Diseases of Women and Children.
Materia Medica..........	Practical Anatomy................	Diseases of the Eye.
	Instruction in Clinical Medicine and Surgery daily at the General Hospital.	Practical Anatomy. Clinical Instruction at the General Hospital, Lying-in-Hospital and Eye Infirmary.

Junior Department.

1st Year.	2nd Year.	3rd Year.
English generally......	Materia Medica and Therapeutics	Principles & Practice of Medicine.
Arithmetic........................	Compounding.........................	Principles & Practice of Surgery.
G[illegible]ography.....................	Anatomy and Physiology.........	Miscellaneous Hospital Duties.
Attendance at a Dispensary.	Dissections.............................	Compounding.
	Clinical Instruction at the General Hospital & Eye Infirmary.	Dissections.
		Clinical Instructions at the General Hospital & Eye Infirmary.

(Signed) J. SHAW,

Principal.

MEMORANDUM.

1. In preparing the foregoing Draft G. O., consideration has been given to the following circumstances.

1st. The Pay and Batta of the Apothecary grades for the three Presidencies, having been laid down in G. O. by the Government of India, dated 22nd July 1848, published in Madras G. O. G. No. 168 of 1848, any alteration, in the Pay of those grades such as the proposed increase in the Pay of Assistant Apothecaries could not be effected without the previous sanction of the Government of India.

2nd. There is no reason to believe that any reduction can be made in the present strength of the Subordinate Medical Establishment so as to allow of its being improved by increasing the numbers of the higher grades. The sums chiefly available for re-distribution, are those now allowed for the 18 Native Surgeoncies and for the Vaccine Department, these Establishments not being satisfactory under present arrangements. The numbers of the Apothecary grades are erefore kept as at present with the exception of the Assistant Apothecaries which, in consequence of the great disproportion of their number to the Apothecary grades, is reduced from 7 to 100, Hospital Assistants being substituted.

2. The cost of the Establishment laid down in the Draft G. O. exceeds that of the present blishment by 212 Rupees according to Garrison rates of Pay, but the difference will proly be more than covered in the actual total expense by the substitution of Hospital Assist- for the 97 Assistant Apothecaries discontinued, as the latter draw full Batta at Stations

beyond 200 miles from the Presidency, whereas the former draw the same pay a[illegible] all Stations and travelling Batta only when travelling on duty.

Present Establishment.

	RS.	A.	P.
18 Native Surgeons @ 150 Rs. each	2,700	0	0
5 Senior Apothecaries @ 250 Rs. each	1,250	0	0
40 Apothecaries @ 115 Rs. 7 As. each	4,617	8	0
28 Second Apothecaries @ 95 Rs. 14 As. each.... ...	2,684	8	0
197 Assistant Apothecaries @ 55 Rs. each	10,835	0	0
	22,087	0	0
54 First Dressers @ Rs. 35 each	1,890	0	0
213 Second Dressers @ 24½ Rs. each	5,218	8	0
	29,195	8	0
Vaccine Establishment...	2,544	8	0
Rupees.	31,740	0	0

Proposed Establishment.

	RS.	A.	P.
1 Sub-Assistant Surgeon ..	300	0	0
2 Do. @ Rs. 250...	500	0	0
6 Do. @ Rs. 200...	1,200	0	0
12 Do. @ Rs. 150...	[illegible]	[illegible]	0
5 Senior Apothecaries at Rs. 250 each...	1,250	0	0
40 Apothecaries @ 115 Rs. 7 As. each.	4,617	8	0
28 Second Apothecaries @ 95 Rs. 14 As. each. ...	2,684	8	0
100 Assistant Apothecaries @ Rs. 55 each	5,500	0	
100 1st Class Hospital Assistants @ 40 Rs. each... ...	4,000	0	
160 Second Class Hospital Assistants @ 30 Rs. each ...	4,800	0	
265 Third Class Hospital Assistants @ 20 Rs. each ...	5,300	0	0
Rupees.	31,952	0	0

(True Extract.)

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

To the Principal Inspector General Medical Department.
,, Director of Public Instruction.
,, Adjutant General.
,, Principal Medical College.
,, Military Auditor General.
,, Civil Auditor.
,, Accountant General.
,, Public Department.
,, Judicial Department.
,, Revenue Department.

Exd. A. A. DeMonte.

copies
Collr.
Income Tax Office

22

CIRCULAR.

No. 513.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th January 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from Lord H. ULICK BROWNE, Under Secretary to the Government of India, to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated Fort William, 2d January 1861, No. 15:—

SIR,

1. With reference to Part 16 of the Income Tax Act (No. XXXII of 1860), I am directed to forward the subjoined Extract* from a letter from F. Cooper, Esq., C. B., Deputy Commissioner of Delhi, regarding the use of a cipher in working the Income Tax.

"By the cipher system I mean as follows :—

"The general Registrar is of course kept under lock and key, but the names and particulars of persons, instead of being copied into the Assessor's abstract, appear in cipher. Thus Choona Mull, whose income is a *lac*, and who will have to pay 4,000 Rupees, has his number—say 70—(in the order of assessment as he appeared), and his cipher Aa. or A. B. in rotation. He will receive his receipts in cipher from the Assessor *who will receive all money payments*, and pay in to the Treasury in even sums—say 20,000 Rupees a day, so that it will be impossible for the Kacheri lynxes to detect individual amounts. These arrangements have caused much satisfaction. The people don't care about our knowing their incomes, but they shrink from each other's knowing."

2. The President in Council requests that the Honorable the Governor in Council will be so good as to consider the expediency of introducing arrangements similar to those indicated by Mr. Cooper, and for giving publicity to the fact, that such arrangements have been made for the benefit of all who may desire to make use of them. This is one of the cases where a salutary provision of the law may easily become inoperative, unless some little trouble be taken by the Officers of Government charged with its administration.

3. It is obviously necessary, for the maintenance of secrecy, that the payments should be made either in the manner suggested by Mr. Cooper, or in some other way which shall effectually prevent the Treasurer, and his subordinates, discovering from the party paying the money into the Treasury, who the real payer is.

---

* Dated 21st November.

ORDER THEREON, 21st January 1861, No. 148.

1. Referred to the Board of Revenue, and the Income Tax Commissioners, general and special, for their remarks.

2. The Government wish to know the process actually in vogue under Part 16 of the Income Tax Act.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Ordered to be communicated to all Collectors, who will furnish the information required by Government in paragraph 2 for their respective Districts, by return of Post.

(True Extracts.)

(Signed) W. HUDLESTON,
Sub-Secretary.

(True Copy.)

J Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

Ba Cer. No. 573
a
29. Jan 1861

[illegible]

23

D

CIRCULAR.

No. 521.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th January 1861.

Read the following:—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Telegram from the Secretary to the Government of India, (Home Department,) to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated 22d January 1861:—

The use of half Anna postage stamps under Section V, Act XXXVI will be discontinued from 1st March.

ORDER THEREON, 24th January 1861, No. 165.

Ordered that this Telegram be communicated to the Board of Revenue, and that a copy of it be published in every issue of the Gazette until the 1st of March.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Circulated to all Collectors.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

W. Grant

First Assistant.

To all Collectors.
„ W. Balmain, Esq., Officiating Superintendent of Stamps.

Exd. J. Wright.

Fr Bd of Revenue

Dated 29 Jany 1801

[illegible]
Sub Collr
T Dy Collr

VI

D

CIRCULAR.

No. 543.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st January 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, Fort Saint George, dated 11th January 1861, No. 195 :—

SIR,

1. A question has been submitted to the Board as to the amount of Stamps to be affixed to "Inland Bills" drawn in sets of three, the Schedule attached to the Stamp Act providing only for the case of "Foreign Bills" in sets.

2. A reference on the point has been made by the Collector of Malabar, but he does not state whether any case has actually arisen. The Superintendent of Stamps, however, informs the Board that he has received applications on this very subject from Madras merchants drawing Bills on Calcutta, which they state cannot be negotiated in the money market here, except they are drawn in sets of three.

3. The Act appears to contemplate that single Bills would in every case be sufficient for Inland transactions, and the Board are under an impression that it has been ruled that duplicate Bills are to bear the same Stamp as the originals, though they cannot now trace the decision.

4. They, however, can readily understand that in many instances, it may be very necessary for a merchant at Madras to draw Bills on Calcutta in sets of three, and it appears unreasonable to insist upon his paying three times as much as he would if he had drawn a single Bill.

5. They direct me, therefore, to submit the question for the consideration of Government.

ORDER THEREON, 23d January 1861, No. 158.

1. Ordered that the question submitted in this letter be referred to the Government of India.

2. The Government direct that pending the receipt of a reply, each of the three parts of Inland Bills shall be stamped with one-third of the value which would be necessary if the Bill were single, as recently ordered by the Government of India in the case of Foreign Bills drawn in sets.*

(True Extract)

(Signed) J. D. BOURDILLON,
Secretary to Government.

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* From Government of India, 21st December 1860, No. 2,843.

Communicated to the Superintendent of Stamps, and all Collectors.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J Grant

First Assistant

To W. Balmain, Esq., Officiating Superintendent of Stamps.
" all Collectors.

Exd. J Wright.

Bd. Cir. No 543
31st Jany 1861

7 spare copies.
Distd. to all

25

CIRCULAR.

No. 549.

From W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue,
To all Collectors.

Sir,

1. I am directed by the Board of Revenue to inform you that the undermentioned Scales for the weighment of money are now available in the Arsenal at the Presidency, and to request that you will inform them whether any are required for the Huzur, Taluk, Salt or Customs Treasuries of your District.

2. Should you require any of the Scales, you are requested to forward an indent for them at once, as they will otherwise be distributed to out-station Arsenals.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Sub-Secretary.

Revenue Board Office,
Fort St. George,
31st January 1861.

(True Copy.)

W. Grant

First Assistant.

Scales Copper complete to weigh	Rupees	2,000	Rupees	2
Do.	,,	,,	1,000	,,	33
Do.	,,	,,	500	,,	35
Do.	,,	,,	200	,,	30
Do.	,,	,,	100	,,	105
Do.	,,	,,	50	,,	102
Brass	,,	,,	26	,,	104
Do.	,,	,,	50 in ¼	,,	50
Do.	,,	,,	50 in 2 Annas		49
Do.	,,	,,	20 Rupees		6
Do.	,,	,,	10	,,	6

Exd. J. Wright.

Are any wanted
reply at once

1861

31 Jan'y 1861

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2

D

CIRCULAR.

No. 584.

Proceedings of the Board of Revenue, dated 2d February 1861.

Read Proceedings of the Madras Government, dated 15th December 1860, No. 2,419, Revenue Department, sanctioning the adjustment in the accounts of the Collector of Kurnool of the sum of Rupees 566-14-4, advanced for supplying Troops with bandies and boats, and directing that all unadjusted charges of a similar nature should be traced at once and reported for sanction.

(In Cons. 17th December 1860, No. 6,625.)

1. Ordered to be communicated to the Acting Collector of Kurnool. He will please to ascertain and report whether there remain any similar charges incurred during, or since, the late Agency, and calling for adjustment.

2. Resolved also that the foregoing Order of Government, be communicated to all other Collectors, who will be good enough to report for sanction, any items of the nature there pointed out remaining to be adjusted in their accounts.

(A true Extract.)

(Signed) W. HUDLESTON,
Sub-Secretary.

(True Copy.)

J. Grant
First Assistant.

To J. I. Minchin, Esq., Acting Collector of Kurnool.
" All Collectors.

Exd. J. Wright.

Supt of Revenue

Dated 2 Aug 1801

With one Enclosur

D

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue, dated 30th November 1860, No. 5,609 :—

Read the following letter from J. I. MINCHIN, Esq., Acting Collector of Kurnool, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 9th November 1860, No. 179.

SIR,

1. With reference to the Proceedings of the Board of Revenue, dated 29th August last, No. 3,945, drawing my attention to the Board's Circular No. 2,614 of the 31st May 1860, regarding adjustment of certain advances made for supplying troops with bandies and boats, &c., I have the honor to inform you that having called upon the several Officers Commanding the several Corps for the certificate alluded to in the above Circular, they decline granting them on the grounds of the length of time elapsed, and of their not possessing the necessary information.

2. I beg, therefore, that as the expenditure took place in 1857 and 1858, nearly three years previous to the Circular Order of the 31st May 1860, and the amount has been unadjusted for such a length of time, the sanction of Government may be obtained for the amount specified in my letter of the 6th August last, No. 127, viz., Rupees 566-14-4, to enable me to make the necessary adjustments.

3. The expenditure occurred in the time of the agency, and the fact that it was not adjusted was only brought to my notice at the time of my writing my previous letter.

---

1. Submitted for the orders of Government.

2. Under the circumstances stated by the Acting Collector of Kunool, the Board recommend that the expenses incurred in ferrying troops across the Tumbaddra and Kistna rivers in 1857 and 1858, and in paying batta to bandymen, &c., employed on these occasions, be sanctioned by Government to enable the Acting Collector to adjust the charge in the public accounts. The amount requiring sanction is Rupees 566-14-4, and the application to Government has been rendered necessary by the refusal of the Officers Commanding the troops in question to furnish the certificates required by Circular Order 31st May 1860, No. 2,614.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

ORDER THEREON, 15th December 1860, No. 2,419.

Sanction is granted for the sum of Rupees (566-14-4) five hundred and sixty-six, Annas fourteen, and Pice four being adjusted in the Collector's accounts. All unadjusted charges of a similar nature should be traced at once and reported for sanction.

(A true Extract.)

(Signed) J. D. SIM,
Acting Secretary to Government.

To the Board of Revenue.
„ Military Department.
„ Accountant General.
„ Civil Auditor.

Exd. J. Wright.

Three Copies
R. Sheristadar
Sub Collr

28

CIRCULAR.

No. 649.

Proceedings of the Board of Revenue, dated 5th February 1861.

Read the following :—

Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue, dated 12th November 1860, No. 5,248 :—

1. The Board resolve to submit to Government their usual report of the progress made in the preparation of the Village Register A, in August and September last.

2. The annexed is an abstract of the reports received from the different Collectors :—

Districts.	Total number of villages in each District.	Villages whose Registers have been completely written to the end of August last.	Villages whose Registers have been written to the end of September last.	Villages whose Registers are under preparation.
1	2	3	4	5
1. Ganjam	1,233	1,169	1,188	45
2. Godavery	980	965	968	12
3. Kistna	1,394	1,340	1,364	30
4. Nellore, Saidapur villages ...	52	50	16	26
5. Cuddapah	1,181	1,177	1,181	0
6. Bellary	2,562	1,791	2,144	418
7. Kurnool	1,203	956	1,058	145
8. Madras	1,653	668	763	794
9. North Arcot	2,921	2,415	2,725	38
10. South Arcot	2,473	2,356	2,417	56
11. Tanjore	3,079	2,705	2,731	307
12. Madura	782	276	285	378
13. Tinnevelly	1,095	1,065	1,078	14
14. Coimbatore	1,543	1,435	1,467	50
15. Salem	3,257	2,016	2,540	717

Kurnool. Madura.
South Arcot. Coimbatore.

3. It will be seen from column 2 of the foregoing abstract, that in the Districts noted in the margin, there are differences in the total number of villages, as entered in this and previous reports. These differences are owing to the recent transfers of villages from one District to another, and to the necessary deductions or additions not having been made in all the District returns. The Board have pointed out the omissions, and requested the Collectors concerned to supply them in their future Progress reports.

4. As regards the progress made, the Board regret to find that in Nellore, the Registers of only 16 of the 52 Saidapur villages have been actually written. The number, viz., 50, of Registers entered in the previous reports as having been completed, was overstated, owing to incorrect information having been supplied to the Collector by the Taluq Officers.

5. In their last report, dated 17th September 1860 (copy of which was circulated to the Collectors), the Board suggested the expediency of the correctness of the Registers being tested by the Collectors personally, and by their Assistants, Deputies, and Tahsildars. With reference to this, the Registers of certain villages in two of the Taluqs of Madras were examined by Mr. Cunliffe, and he reports that "not a single village may be said to be completed," as most of the principal columns had been left blank. He proposes when the accounts come in from the other Taluqs, to call on the different Sirishtadars to account for their remissness. Mr. Cunliffe is requested to report the result to the Board.

6. In the other Districts, no attempts appear yet to have been made to test the accuracy of the Registers. The Board request the Collectors to lose no time in doing this; and to explain briefly in the remark column of their future Progress reports, how many Registers have been examined; by whom the examination was made; and with what results.

(A true Extract.)

(Signed) W. HUDLESTON,
Acting Secretary.

ORDER THEREON, 5th January 1861, No. 22.

1. The Board of Revenue submit their usual report on the progress made in the preparation of Register A, throughout the various Districts.

2. The report has reference to the months of August and September last.

3. From the 5th paragraph of their Proceedings, it appears that the accuracy of the returns is questionable. The Board are requested to make inquiries on this point without delay, and to send for the Registers of some of the villages without delay for their own inspection.

(True Extract.)

(Signed) J. D. SIM,
Acting Secretary to Government.

---

1. Communicated to all Collectors.

2. The personal inquiry as to the accuracy of the Registers is now being conducted by the Collectors themselves.

3. With reference to paragraph 3 of the Government order, the Collector of Madras is requested to transmit for the Board's inspection, the Registers of the following ten Villages, as soon as possible after the receipt of these Proceedings, reporting at the same time, the steps taken by him to render them accurate and complete :—

Maduruntakum. Pennagur.	Maduruntakum Taluq.
Pullalúr. Streeperumbadúr	Streeperumbadúr.
Palúr. Taiúr.	Chingleput.
Madumbakum. Kúnnatúr.	Sydapet.
Chinnambedu.	Trivullur.
Vallúr.	Ponnari.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

Referred to
Rev Collr.
1 Hd Asst Collr.
23-2-61

29

CIRCULAR.

No. 708.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th February 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Madras Government in the Public Department :—

Communicate for consideration paragraph 2 of a letter from H. Cope, Esq., relating to the cultivation of Flax on the high lands of this Presidency. } (Here enter 19th January 1861, No. 84.)

ORDER THEREON, 1st February 1861, No. 257.

Ordered to be communicated to the Board of Revenue, who will take such action on Mr. Cope's suggestion as they may consider fitting. That gentleman appears to be under the impression that the Mysore territory is under this Government; but there may be other localities to which his remark is applicable.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from HENRY COPE, Esq., to T. PYCROFT, Esq., C. S., Secretary to Government, Madras, dated Umritsur, 24th December 1860.

1. I am informed the Government of Madras have done me the honor to reprint my translation of the French papers regarding the Green Dye of China. I should be much obliged if I could without any inconvenience be favored with a copy of the reprint.

2. Might I be permitted to draw the attention of your Government to the cultivation of Flax on the high lands of the Madras Presidency. I feel assured that it would succeed in Mysore, and other Provinces, where the temperature is the same as that of Mysore.

ORDER THEREON, 19th January 1861, No. 84.

1. A copy of the reprint referred to will, as requested, be forwarded to Mr. Cope.

2. Paragraph 2 of the foregoing letter will be communicated to the Revenue Department, where the subject will receive consideration.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

---

1. Circulated to all Collectors.

2. The Board wish to know whether Flax is grown to any material extent in any of the Districts, and what measures the Collectors would recommend for its encouragement.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

Dated 8*th February* 1861.

Received 22d Do

No. 708.

Wishing to know whether or not Flax is grown to any extent in any of the Districts, and what measures the Collectors would recommend for its encouragement.

30

CIRCULAR.

No. 798.

From W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue,
To all Collectors.

Sir,

1. The Board direct me to request you to furnish, with the least possible delay consistent with accuracy, a Statement of the working of the Income tax up to 1st February inclusive, with *collections* to the latest date ascertained at time of despatching your report.

2. It is particularly requested that the Form that accompanied the Board's Circular, dated 26th November 1860, may be strictly adhered to, and the following explanations will it is hoped ensure more uniformity than was obtained on the last occasion.

3. The column headed "Amount assessed" should show the total amount of Tax assessed by the Collector and his qualified subordinates, *up to the close of the 2d quarter*, under Schedules 1, 2, *and under the 2d case only* included in Schedule 4, as provided in Section 100 of the Act. Deductions from the official salaries of Government servants should be excluded. Collections, as already stated, should be shown *up to date* so far as known.

4. The column of "Surcharges made" will include all those finally adopted by the Officers making the assessment, *before notice of surcharge is issued to the party*. For the heading "Number of cases in which Surcharge was reversed" should be substituted. "Number of cases in which decision was favorable to Appellant," and the entries should include cases of very extensive modification, as well as those of total reversal of the surcharge.

5. The other columns require no explanation.

6. The "Remarks" may be as brief as is consistent with clearness, on the present occasion.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Sub-Secretary.

Revenue Board Office,
Fort St. George,
12th February 1861.

(True Copy.)

Signed W. GRANT,
First Assistant.

Exd. J. Wright.

CIRCULAR.

From

The SUB SECRETARY to the
BOARD of REVENUE.

To

All Collectors.

Dated 12th February 1861.

Received 26th Do.

No. 798.

2 spare copies
1 Income Tax

21

8

CIRCULAR.

No. 838.

Proceedings of the Board of Revenue, dated 14th February 1861.

1. The Returns of Income Tax collections received from the Collectors, show that in some Districts satisfactory progress has not been made in carrying out the Act.

2. The novelty of the Tax, the complicated character of the Act, and the extreme difficulty of getting Forms, and making the necessary administrative arrangements, prepared the Board to expect slow progress at first. But more than six months have elapsed since the Act was passed, and thus there has been sufficient time to admit of all arrangements being effected, and to enable Collectors to explain the requisitions of the Law to the people.

3. The Board deem it right to press upon the Collectors the necessity of giving their immediate attention to the subject, and to point out to them the serious responsibility they will incur, if further delay is allowed without good and sufficient cause.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J. Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

Dated 14*th February* 1861.

Received 20" Do

No. 838.

Calling the immediate attention of the Collectors to the subject of the Income tax collections, and pointing out to them the serious responsibility they will incur, if delay is permitted to occur without sufficient cause.

32

CIRCULAR.

No. 872.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th February 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from JAMES INNES MINCHIN, Esq., Acting Collector of Kurnool, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Kurnool, 19th January 1861, No. 2 :—

1. I have the honor to request the Government will be good enough to direct that a separate copy of the *Fort Saint George Gazette* may be sent to the Deputy Collector in charge of the Treasury, as well as to the other Deputy Collectors in the District who now alone receive it.

2. During my own repeated absences from the station of Kurnool, the want of the Gazette, which frequently contains instructions from the Accountant General, Civil Auditor, and other Officers, which it is incumbent on the Deputy Collector in charge of the Treasury to carry out, is attended with much inconvenience, and on such occasions it is far more wanted by him than by the Deputy Collectors in the Taluqs to whom it is now sent.

ORDER THEREON, 11th February 1861, No. 324.

The reason which led the Government in their Order of March 15th 1860, to except Deputy Collectors in charge of Treasuries from the list of those to receive the Official Gazette, was unwillingness to burden the mails. They have now adopted a suggestion offered in the Revenue Board's Proceedings of January 20th 1860, No. 314, and have arranged for a Dawk edition of the Gazette to be printed on thin paper, and to contain only the Orders of Government, Postal Notices, Notifications by the Government or by Officers at the Presidency, and the Acts of the Legislature. This edition will be supplied to all Sub-Collectors, Principal, Head, and Special, Assistant Collectors, and to all Deputy Collectors.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Circulated to all Collectors.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

Dated 16*th February* 1861.

Received 26th Do.

No. 872.

Circulating the Order of Government, dated 11th February 1861, No. 324, stating that, as suggested by the Board, arrangements have been made for printing a Dawk edition of the Official Gazette, to be supplied to all Sub-Collectors, Principal, Head, and Special, Assistant Collectors, and to all Deputy Collectors.

Prepare copies
1 for Collr. Salt
1 Sub Collr.

33

CIRCULAR.

No. 945.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th February 1861.

Read the following Statement :—

Districts.	Average expenditure of 5 years.					Proposed allotment for the coming season.					
	Home sales.	Inland trade.	Export by sea on Govt. Indents.	Export on private trade.	Total.	Stock in hand.	Home sales.	Inland trade.	Export by sea on Govt. Indent.	Export on private trade.	Total.
	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
Ganjam.........	1,32,961	4,75,881	...	1,316	6,10,158	*15,38,886	92,121	4,60,371	...	1,50,000	7,02,492
Vizagapatam..	1,61,114	8,117	...	...	1,69,231	3,97,590	1,96,000	7,000	...	...	2,03,000
Godavery......	1,63,296	28,052	18,944	86,832	2,97,124	5,40,361	2,20,000	40,000	...	2,00,000	4,60,000
Kistna.........	1,78,567	4,33,017	4,281	11,498	6,27,363	14,12,803	1,85,000	4,30,000	...	...	6,15,000
Nellore.........	1,92,593	3,44,699	1,89,965	20,664	7,47,921	13,14,857	1,95,300	3,56,900	3,00,000	1,45,000	9,97,200
Madras.........	1,19,630	7,45,159	1,03,078	1,53,946	11,21,813	17,89,227	1,65,227	12,00,000	3,00,000	1,24,000	17,89,227
South Arcot...	96,566	1,78,488	...	21,284	2,96,338	6,06,210	92,106	1,46,272	...	...	2,38,378
Tanjore.........	3,90,070	1,95,180	...	36,156	6,21,406	10,58,069	6,00,000	3,00,000	...	1,58,069	10,58,069
Madura.... ...	2,91,798	1,19,315	...	...	4,11,113	7,69,390	3,00,000	1,25,000	1,28,390	2,16,000	7,69,390
Tinnevelly.....	3,23,727	26,322	73,583	16,011	4,39,648	9,09,414	3,24,000	30,000	2,40,000	18,000	6,12,000

* It is not clear whether Indian Maunds 2,06,070 in column 3 of the Collector's returns is to be deducted from the above amount.

Calcutta Board of Revenue.
Do. Chamber of Commerce.
Madras do.
Secretary to Government, Ceylon.
Chamber of Commerce, Columbo.

1. Ordered that copy of the above Statement be distributed as noted in the margin.

2. The reserve has been retained in the Districts in accordance with the rule that a quantity sufficient to meet two years' requirements should, as far as possible, be always retained on hand ; but as the present season is as favorable for the manufacture of Salt as it is unfavorable for agriculture, and as special attention is being given to the Department, it may safely be considered that the whole of the surplus beyond the requirements of Home sales and Inland trade for the current year will be available for export by sea.

(A true Extract.)

(Signed) W. HUDLESTON,
Sub-Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.
,, Secretary Board of Revenue, Calcutta.
,, Chairman Chamber of Commerce, Calcutta.
,, Chairman Chamber of Commerce, Madras.
,, Secretary to Government, Ceylon.
,, Chairman Chamber of Commerce, Columbo.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

Dated 20*th February* 1861.

Received 1st March Do

No. 945.

Forwarding copy of Statement of Salt, exhibiting the average expenditure of five years, and the proposed allotment for the coming season.

2 spare copies
1 Hy. Dy. Collr.
1 Income Tax Office

34 D

CIRCULAR.

No. 1,019.

From J. D. SIM, Esq., Secretary to the Board of Revenue,
To ALL COLLECTORS.

SIR,

1. I am directed by the Board of Revenue to request that you will instruct the Deputy Collector in charge of your Treasury, to forward to them a weekly Statement, in the marginal form, of the total amount of Income tax received into your Huzur Treasury.

	RS.
Receipts up to Saturday last (inclusive) the——instant...........................	
Realized this week up to Saturday (inclusive) the——instant.	
Total......	

2. The Statement is to shew the receipts from Saturday to Saturday, and should be posted without fail in the evening of each Saturday, so as to leave by the post of that day.

3. *Actual* receipts only are to be shown; deductions from the pay of public servants and other similar items which are realized in account only are not to be entered.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) J. D. SIM,
Secretary.

REVENUE BOARD OFFICE,
Fort St. George,
25th February 1861.

(True Copy.)

J. Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

From
The SECRETARY to the
BOARD of REVENUE.

To All Collectors

Dated 25th February 1861.

Received

No. 1,019.

Calling for a weekly Statement of the total amount of Income Tax received with the Huzur Treasury.

2 Spare Copies
1 to 6 Collr

35

8

CIRCULAR.

No. 1,091.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th February 1861.

Read Proceedings of the Madras Government, dated 21st February 1861, No. 415, R.D., communicating to the Board, for circulation to all Collectors, an order of Government, Military Department, directing the re-organization of the Subordinate Medical Department in the manner therein detailed.

(In Cons. 22d February 1861, No. 1,124.)

Circulated to all Collectors.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

Dated 27th February 1861.

Received 11 March 1861

No. 1,091.

Communicating to the Board for circul
tion to all Collectors, an order of Government
Military Department, directing the re-organiza-
tion of the Subordinate Medical Department
in the manner therein detailed.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Officiating Civil Auditor, Fort Saint George, 14th January 1861, *No.* 31 ; *to the Secretary to Government, Military Department, Fort Saint George.*

With reference to the order of Government in the Military Department, No. 4593, dated 21st ultimo, giving cover to an amended draft Government Order for the re-organization of the Subordinate Medical Department, I have the honor to state that I have no particular remarks to offer thereon, beyond what I have already communicated to the Principal Inspector General Medical Department, *viz.*, that as regards the Civil branch of the Department, the confirmation of the Government of India will be requisite to the proposed rates of Pay, Pension, &c., of the different grades of Subordinates, and that in carrying out the details of the scheme, care will be necessary in respect of the Supernumeraries, so as not to exceed the present aggregate authorized expenditure on account of the entire Subordinate Medical Establishment, including the Vaccine Department.

2. The authorized cost of the Native Surgeons and the present Vaccine Establishment (which are the only items that admit of being checked in this Office) has been examined and found correct, as shown in the Government Order of 9th May 1860, No. 1720; and the Military Auditor General has been furnished with a Statement of Medical Subordinates employed in the Civil Department.

Memorandum from the Secretary to Government, Military Department, Fort Saint George, 16th January 1861 ; *to the Civil Auditor.*

With reference to the letter from the Civil Auditor, dated 14th January 1861, No. 31, the Military Secretary to Government has the honor to state that, when the proposed re-organization of the Subordinate Medical Department is finally ordered, a report will be made to the Government of India, and the arrangements will be subject to their orders.*

* *Order from Government of India, recorded in Madras Revenue Mins. Cons., 15th March 1856, No. 309, (Military Consultation, 8th March, No.* 69.*)*

2. But if it is meant that the *previous* confirmation of the Government of India will be necessary to the proposed rates of Pay, Pension, &c., of the different grades of Subordinates, although no extra expense to the State is incurred, the Military Secretary begs that the Civil Auditor will have the goodness to refer him to the order to this effect.

3. Adverting to the remark at the conclusion of the 1st paragraph of the Civil Auditor's letter, it will be observed that it is provided in paragraph 11 of the draft G. O., that the new appointments are only to be gradually completed, as the Supernumeraries become casualties, so that the present aggregate authorized expenditure may not at any time be exceeded.

Memorandum from the Officiating Civil Auditor, Fort Saint George, 17th January 1861, *No.* 45; *to the Military Secretary to Government, Fort Saint George.*

With reference to Memorandum of yesterday's date, from the Military Secretary to Government, the Officiating Civil Auditor has the honor to state that it is immaterial whether the confirmation of the Government of India to the proposed re-organization of the Subordinate Medical Department be obtained prior to, or after the introduction of the measure.

From the Principal of the Medical College, 14th January 1861 ; *to the Military Secretary to Government, Fort Saint George.*

With reference to the Report called for upon the draft General Order regarding the re-organization of the Subordinate Medical Department, I have the honor to append a few remarks in a separate paper marked A. In the paper marked B, I show the expense of the authorized strength, and also that of the proposed strength of the second and junior Departments of the Medical College.

By the proposed arrangments, there will be in these Departments, a decrease of expense of about Rupees 838 per mensem.

Might not this surplus be applied as "mileage" for the Apothecaries, &c., employed in the Vaccine Department?

A.

SECTION 2ND.

There is a class, *viz.*, "Passed Apprentices," that is, Students who have passed out of College, but for whom there is no vacancy in the Assistant Apothecary grade, they draw until promoted Rupees 30, and Batta, Rupees 2-5-10, when travelling or in the Field. They should be entered in the List with, but after Assistant Apothecaries.

3RD OR EDUCATIONAL DIVISION.

Second Department.

15	Students..........	1st Class............	Rupees	20
15	do..........	2nd do............	,,	16
15	do..........	3rd do............	,,	12
15	Paid Candidates........................		,,	7
15	Unpaid Candidates.			

Junior Department.

33	Students..........	1st Class...........	Rupees	10
33	do..........	2nd do............	,,	7
34	do..........	3rd do............	,,	5

To come in after the 2nd Division.

Until the number of Assistant Apothecaries is reduced to 100, the operation of paragraph 13 of G. O. C. C. 9th May 1859, No. 45, will be suspended.

SECTION 3RD.

Section 8.—IV. Omit—It is given in Section 2nd.
Section 9.—III. G. O. G. 5th April 1855, No. 101.
IV. Omit—Given in Section 2nd.

13TH SECTION.

Sub-Assistant Surgeons.
Apothecaries.
2nd Apothecaries.
Assistant Apothecaries.

1. The 2nd last line "will be placed under Superintendents, drawn from the grades marginally noted.

B.

SECOND DEPARTMENT.

Authorized maximum strength.			*Proposed maximum strength.*	
24 Senior Medical Apprentices on Rupees 20 each..	484 0 0	In College.	15 Students 1st Class, on 20 Rs. ea.,	300 0 0
48 Junior Medical Apprentices on Rupees 16 each...	768 0 0		15 do. 2nd ,, ,, 16 ,, ,,	240 0 0
42 Medical Candidates on Rupees 7 each...	294 0 0		15 do. 3rd ,, ,, 12 ,, ,,	180 0 0
Add increase of Pay for 20 of the Candidates attending College, at Rupees 5 each... ...	100 0 0	Out of College.	15 Paid Candidates, on 7 Rs. each...	105 0 0
20 Unpaid Candidates.			15 Unpaid Candidates.	
			Total Rupees...	825 0 0
Authorized monthly charge, at Rs.	1,646 0 0		Difference in favor of Government, Rupees...	821 0 0

JUNIOR DEPARTMENT.

Authorized maximum strength.		*Proposed maximum strength.*	
16 1st Class Pupils at Rupees 10 ea.,	160 0 0	33 Students, 1st Class, at Rupees 10 ea.,	330 0 0
34 2nd ,, ,, ,, 7 ea.,	238 0 0	33 do. 2nd ,, ,, 7 ea.,	231 0 0
20 3rd ,, ,, ,, 5 ea.,	100 0 0	34 do. 3rd ,, ,, 5 ea.,	170 0 0
50 Students Primary School at Rs. 5 ea.,	250 0 0		
		Total Rupees...	731 0 0
Authorized monthly charge. Rupees...	748 0 0	Difference in favor of Government, Rs...	17 0 0

Total difference in favor of Government in both Departments, Rupees...838 0 0

Referred to the Military Auditor General and Civil Auditor, with advertence to order of Government, 21st December 1860, No. 4593.

14th January 1861.

From the Committee for the re-organization of the Subordinate Medical Department, Madras, 16th January 1861 *; to the Secretary to Government, Military Department.*

We have the honor to acknowledge the receipt of the Proceedings of Government under date the 21st ultimo, calling for our opinion on a draft General Order, for the re-organization of the Subordinate Medical Department, which the Governor in Council proposes to substitute for that submitted with our letter of the 27th February last.

2. The leading features of the arrangements proposed by us, were as follows:—

1st. The abolition of the distinctions on the score of birth under which certain appointments in the Subordinate Medical Service were restricted to certain classes, and the substitution of the grade of Sub-Assistant Surgeon for that of Native Surgeon.

2nd. The separation of the Civil from the Military branch of the Subordinate Medical Department.

3rd. The abolition of the grade of 2nd Apothecary, with the view of accelerating promotion from the rank of Assistant Apothecary to that of Apothecary.

4th. The assignment of a higher salary to the grade of Assistant Apothecary.

5th. The improvement of the Vaccine Department and its incorporation with the Civil branch of the Subordinate Medical Department, the present Vaccinators being gradually replaced by trained Hospital Assistants acting under the Sub-Assistant Surgeons, who were to be appointed Superintendents of Vaccination in their respective Districts.

3. Three important parts of the foregoing scheme, which received the full approval of Government in their Proceedings of the 10th May last, No. 1720, the proposed separation of the Civil and Military branches of the Establishment being specially noticed, are entirely omitted from the draft G. O. attached to the Proceedings of Government now under reply. It is proposed to abandon the projected separation of the two branches of the Department, to retain the grade of 2nd Apothecary; and to maintain the salaries of the Assistant Apothecaries at their present scale.

4. We are unable to concur in the principle of these proposals. We conceive the separation of the Civil from the Military branch of the Establishment to be an object of great importance, and one which, with reference to the changes about to be made in the constitution of the Indian Army, will become absolutely necessary at no distant period; and we held that the greater advantages which according to our plan would be conferred on the Apothecary grade by raising the salaries of the Assistant Apothecaries and by their more rapid promotion to the rank of Apothecary, consequent on the abolition of the grade of Second Apothecary, are such as should not be abandoned on account of the delay which may result from a reference to the Supreme Government.

5. It is not stated in the Proceedings now before us what has led the Governor in Council to alter his opinion as to the expediency of separating the Civil and Military branches of the Establishment, a measure which more than once has been strongly advocated by His Excellency the Commander-in-Chief; but we understand that an objection has been raised to the proposal on the ground that the rules relating to Pension and leave of absence are much less favorable in the Uncovenanted Civil Service than in the Military Department, and that consequently the promotion of persons from the Apothecary grade to the rank of Sub-Assistant Surgeon would be no practical advantage to the individuals promoted. For instance, it is, we believe, alleged that an Apothecary in the receipt of a salary of Rupees 115-7 would rarely elect to be promoted to the grade of Sub-Assistant Surgeon, forfeiting at the same time the superior advantages of the Apothecary grade in respect of Pension and leave for the sake of such a trifling increase of salary as Rupees 9-9 per mensem.

6. We cannot altogether admit the correctness of this assertion. It is within our knowledge that many Apothecaries would gladly accept a transfer from the one branch to the other, on the terms proposed, for the sake of avoiding the hardships and expenses contingent on a Military life. It is to be recollected, moreover, that an Apothecary so promoted would be entitled to look to further promotion in the two higher grades of Sub-Assistant Surgeon provided for in our scheme; while those who might prefer remaining in the Military Department for the sake of its superior advantages as regards Pension and leave, as well as those who might not have the option of being appointed to a Sub-Assistant Surgeoncy, would have the prospect of rising in their turn to the grade of Senior Apothecary.

7. But leaving out of consideration the motives which we feel assured would in many cases lead an Apothecary to esteem a transfer to the Civil Department even with a very small increase of salary as a valuable boon, there can be no question, we imagine, that to the class of Assistant Apothecaries from which the Sub-Assistant Surgeoncies would usually be filled, the promotion would be most acceptable; carrying with it, as it would, an increase of salary to an amount almost double that which we proposed to assign to the Assistant Apothecaries.

8. It is provided in our draft G. O., paragraph 16, that Assistant Apothecaries of ten years' standing shall be eligible for these appointments, and it is probable that as a general rule they will be conferred on young men of ten or twelve years' standing and of distinguished collegiate attainments and of proved professional skill.

9. If these considerations should be deemed insufficient to meet the objection adverted to, the difficulty may be met by placing those employed in the Civil branch on the same footing as those employed in the Military branch of the Department, an arrangement which will entail no greater expense than that involved in the scheme which the Government propose to adopt, inasmuch as in the latter it is proposed that all Medical Subordinates, with the exception of a few Sub-Assistant Surgeons, shall belong to the Military Establishment and will consequently be entitled to leave and Pension under the Military rules. We would only add to our remarks on this point that when the arrangements now in progress for placing the Indian Army under the Horse Guards shall have been completed, it is not probable that the union of the Civil and Military branches of the Medical Establishment can be maintained. Ultimately, we imagine, there must be two Establishments, a Civil Establishment under the local Government and a Military Establishment under the Horse Guards.

10. We are equally opposed to the retention of the grade of 2nd Apothecary and to the maintenance of the present low rate of Pay for the grade of Assistant Apothecary, and here we may remark that while in the draft G.O. attached to the Proceedings of Government, provision is made for an Establishment of Warrant Officers exceeding by 19 that proposed in our scheme, it is not stated what duties the extra hands are to perform—that part of our plan which provides for Native Regiments being furnished with Medical Subordinates exclusively of the Hospital Assistant grade, and the main object of which was to effect a reduction in the numerical strength of the Apothecary grades, is retained; but the number of the latter which it is proposed to employ, is considerably in excess of the number which, under the arrangement adverted to, will be required.

11. We attach considerable importance to the improvement of the Pay of the Assistant Apothecary grade—much of the discontent which exists in the Department is attributable to the insufficiency of the salary at present assigned to this class of Subordinates; and we should regret any arrangement which precluded its improvement.

12. It will be seen, on comparing the two schemes, that the effect of our recommendations is to raise the average monthly salary of the Warrant Officers grades to Rupees 104-12-7; while according to the Government scheme, the average salary will be only Rupees 92-1-1.

13. On further consideration, we have deemed it advisable to amend the 6th and 31st paragraphs of our draft. The wording of the former of these paragraphs as it stands, is not as clear as it should be; while in the latter, referring to the 3rd Department of the Medical College, which

Department we propose to designate as the "Medical School," we think it desirable to enter in a tabular form, and in some detail the course of instruction to be given. We are of opinion that the Curriculum proposed by the Principal of the Medical College and appended to the Government draft G. O., requires to be modified and to be more accurately defined. As it stands, it is far more extensive than is requisite, with reference to the future duties of the Hospital Assistants. We think that the course proposed by Sir William O'Shaughnessy in his Memorandum* of the 10th May 1859, is ample for all practical purposes. We are also of opinion, on further consideration of the subject, that the entire course in this School should be limited to two years, the study of the English language being carried on throughout the course. It is provided in our draft, as well as in the Government draft G. O., that all Candidates for admission to this School shall pass an elementary examination in English and Arithmetic on admission, and we see every reason to think that all that is needed in the way of preliminary professional instruction may be imparted in a two years course. Many of the Dressers educated in the Primary Medical School have turned out most useful Subordinates, and their course of instruction was completed within two years. The amended paragraphs are annexed.

*See Proceedings of Government, 24th October 1859, No. 3757.

(Signed) G. PEARSE, M. D.
Prinl. Inspr. Genl. Medl. Dept.
(„) A. J. ARBUTHNOT,
Director of Public Instruction.
(„) W. G. WOODS, Lieut. Colonel,
Adjutant General of the Army.
Committee for the re-organization of the Subordinate Medical Department.

Paragraph 6 as amended.

The grade of 2nd Apothecary will be prospectively abolished. No fresh promotion to that rank will be made, but when the present 2nd Apothecaries shall have been absorbed, each Assistant Apothecary now in the Service shall be entitled on attaining that position, which under the present system would give him the rank and Pay of a 2nd Apothecary, to the Pay and allowances attached to that rank.

Paragraph 31 as amended.

The Medical School.—The Primary Medical School having been transferred to the Medical College and placed under the supervision of the Principal and Professors, shall in future be designated as the "Medical School."

All Candidates for the grade of Hospital Assistant shall be instructed in this School. Their instruction shall be carried on by Medical Subordinates aided by an English Teacher, but acting under the supervision of the Principal and Professors; each Professor superintending the instruction in the branch of study which is most analogous to the subject taught by him in the College, and examining the Pupils weekly, the Principal exercising a general supervision over the whole.

Candidates for admission into this School will be required to pass an examination in English and Arithmetic according to the following standard:—

English.—Writing from dictation, ability to parse and paraphrase a passage of moderate difficulty selected from an English School Book,—such as the 3rd Reader of the Madras School Book Society or other work of equal difficulty.

Arithmetic.—The first four rules.

The course of instruction which shall extend over two years shall be as follows:—

1st Year.	2nd Year.
The English language.	The English language.
The rudiments of Materia Medica, Anatomy and Physiology.	Miscellaneous Hospital duties.
Compounding.	Compounding.
Bandaging.	Bandaging.
Attendance at a Dispensary.	Bleeding—Cupping—The use of the tourniquet, uses and doses of usual remedies, the ordinary treatment of endemic diseases.

The Pupils in this School shall receive the following stipends:—

1st or lowest Class.... Rupees 5 per mensem.
2nd Class.... „ 7 do.

From the Principal Inspector General Medical Department, Fort Saint George, 16th January 1861, No. 9; to the Secretary to Government, Military Department, Fort Saint George.

Mily. Dept., No. 4593, of the 21st ultimo.

Adverting to paragraphs 3, 4 and 5 of the order of Government as per margin, I have the honor to report, that the arrangements therein suggested appear to me objectionable, for the following reasons:—

2. In the scheme* submitted for the approval of Government, it is proposed to place the District Vaccinators immediately under the Civil Surgeons—these Officers acting under the orders of the Deputy Inspectors General of Divisions, who are in direct communication with the head of the Medical Department, and no object that I can discover would be attained by placing an intermediate authority between the Civil Surgeons and the Principal Inspector General.

* *Under date 27th February* 1860.

3. The transmission of the Vaccination Reports and Returns in the first instance to a General Superintendent of Vaccination, would be attended with additional labor, as in passing through my Office, these documents would require either to be checked or re-copied before being submitted to Government—or they would require to be accompanied by a separate Report by the Principal Inspector General—operations which are now performed at once on receipt of the Reports, &c., from the several Divisions.

Vide Report above referred to.

4. The Vaccine Department would not be subject to a more efficient supervision than that proposed by the Committee, by employing the Garrison Surgeon to frame the Returns—that Officer as Superintendent, to be effective, should exercise full control over the Department, and visit the several Stations throughout the Provinces, which his other duties would not, of course, permit of his doing. For the mere compilation of the Returns, &c., as already stated, his services are not required. That work I have no hesitation in saying can be as efficiently performed, and without increase of expense, in the Principal Inspector General's Office. I may also observe, that no special Establishment is allowed for preparing the Vaccine Returns. The Clerks of the Statistical and Professional Departments in my Office (four in number) compile these documents, as well as the others named in the margin; and without the aid of a writer or two, the Garrison Surgeon could not do so.

Army Returns.
Returns of Civil Dispensaries.
Civil Institutions.
Jails.
Sick on the Neilgherries.
Administration Return.

5. Until the new scheme, therefore, has had a fair trial, and has been found wanting in efficiency of supervision, I am not prepared to recommend a measure which not only seems to me unnecessary, but would be attended with some additional expense.

From the Officiating Civil Auditor, Fort Saint George, 19th January 1861 *No.* 54; *to the Secretary to Government, Military Department, Fort Saint George.*

With reference to the letter of the 14th instant from the Principal of the Medical College on the subject of the re-organization of the Subordinate Medical Department, referred to me on the same date, I have the honor to state that, so far as this Office is possessed of information on the subject, the *authorized* strength and rates of Pay of the Medical Apprentices and Pupils are as follows:—

Vide Mily. Pay Code, Sec. 17, *Head "Apprentices" & "Pupils," and G. O. C. C. 9th May* 1859, *No.* 45.

24 Senior Medical Apprentices @ 20 Rupees each,		480 0 0
48 Junior ,, ,, @ 16 ,,		768 0 0
20 Paid Candidates @ 7 Rupees each	140 0 0	240 0 0
Add 5 Rupees for each of the above, payable while attending College. ,,	100 0 0	

	16 1st Class Native Medl. Pupils	@ 10 Rupees each	160	0	0
	34 2nd ,, ,,	@ 7 ,,	238	0	0
	20 3rd ,, ,,	@ 5 ,,	100	0	0
G. O. G. 12th Octr. 1857.	50 Students, Primary Medical School,	@ 5 ,,	250	0	0
		Rupees...	2,236	0	0

2. The proposed arrangement will, as shown in Dr. Shaw's Memo. B, reduce the maximum cost of the 2nd and Junior Departments of the Medical College to Rupees 1,556. If to this, Rupees 20 be added on account of the Scholarship sanctioned in the order of Government in the Public Department, dated 8th October last, No. 1468, the saving will be Rupees 660 monthly.

3. But no provision has been made in the draft G. O. forwarded to me, with the order of Government of 21st ultimo, for the "Passed Apprentices" referred to in Memo. A. The saving will therefore be reduced by the amount that may be required for the number of persons of that class who may not be promoted to Assistant Apothecary immediately after leaving the College.

4. As regards the last paragraph of Dr. Shaw's letter, I presume that Medical Subordinates employed in the Vaccine Department will be entitled to the Travelling Batta of their respective grades when travelling on duty, (*vide* Table at paragraph 2 of the draft G. O.) and that no further provision in this respect is necessary.

Report of the Military Auditor General, Fort Saint George, 25th January 1861, A.

From the Principal Medical College, dated 14th January 1861.

The Military Auditor General has the honor to return the correspondence noted in the margin, referred for his report by order of Government 14th instant, with advertence to the order of Government, 21st December 1860, No. 4593.

2. The Military Auditor General begs to say, that after the ample discussion* on the re-organization of the Subordinate Medical Department, by the Military, Medical and Educational Authorities, it would be unnecessarily occupying the time of Government to add any observations of his own on this subject, and he will therefore content himself by stating the financial effect of the proposed measure.

* *Pro. of Govt. 24th Octr. 1859, and 21st Decr. 1860, Nos. 3757 and 4593.*

3. In the Report of the Committee for the re-organization of the Subordinate Medical Establishment, recorded in the Proceedings of Government dated 9th May 1860, No. 1720, the proposed cost is exhibited at Rupees 34,681-1-0* per mensem, which is the same as that in the draft of G.O. submitted by the Principal Inspector General Medical Department to this Office, and returned to him with a Memo. dated 14th August 1860, No. 178, showing a saving of Rupees 623-10-0 per mensem, or Rupees 7,483-8-0 per annum. In the Establishment *now* under report, instead of a saving the cost exceeds† by Rupees 212 per mensem, or per annum 2,544, to which is to be added the amount of Batta and Travelling allowance or mileage for 20 Sub-Assistant Surgeons. No reasons are given for substituting the present for the former draft of G. O.

* *Military Department.* *Rupees*	19,691	1	0
Civil ,, ,,	14,990	0	0
Rupees...	34,681	1	0

† *Proposed Establishment.* *Rs.*	31,952	0	0
Present ,, ,,	31,740	0	0
Difference excess...	212	0	0

4. The Military Auditor General would recommend a separation of the Civil from the Military Department, as suggested in para. 2 of the Report of the Committee recorded in Proceedings of Government 9th May 1860, No. 1720, so that, the expenses of each may be fairly exhibited and each Department bear its own charges.

5. The revision of Pay to the junior grades proposed by the Principal Medical College, in his letter to Government dated 14th instant, appears unobjectionable, and will effect a saving of Rupees 834 per mensem, as shown in the accompanying Statement, and Government may be pleased to comply with his recommendation, to appropriate this sum as "mileage" for the Apothecaries in the Vaccine Department.

Statement showing the present and proposed financial effect under the altered circumstances of the Junior Subordinates of the Medical College.

No.	Present Establishment.	Amount. RS.	A.	P.	No.	Proposed Establishment.	Amount. RS.	A.	P.
	Second Department.					*Second Department.*			
24	Senior Medical Apprentices at Rs. 20 each..	480	0	0	15	Students 1st Class at Rs. 20 each	300	0	0
48	Junior do. at ,, 16 ,, ..	768	0	0	15	Do. 2nd ,, at ,, 16 ,,	240	0	0
42	Medl. Candidates at ,, 7 ,, ...	294	0	0	15	Do. 3rd ,, at ,, 12 ,,	180	0	0
20	Do. at ,, 5 ,, ...	100	0	0	15	Paid Candidates at ,, [illegible] ,,	105	0	0
	Junior Department.					*Junior Department.*			
16	Pupils 1st Class at Rs. 10 each...	160	0	0	33	Students 1st Class at Rs. 10 ,,	330	0	0
34	Do. 2nd ,, at ,, 7 ,, ...	238	0	0	33	Do. 2nd ,, at ,, 7 ,,	231	0	0
20	Do. 3rd ,, at ,, 5 ,, ...	100	0	0	34	Do. 3rd ,, at ,, 5 ,,	170	0	0
50	Students Primary School at Rs. 5 ,, ...	250	0	0			1,556	0	0
		2,390	0	0					
	Deduct total of proposed Establishment	1,556	0	0					
	Difference, saving that would be effected by the proposed Establishment per mensem. Rs.	834	0	0					
	Do. do. per annum. Rs.	10,008	0	0					

MILY. AUDR. GENL.'S OFFICE,
FORT SAINT GEORGE,
25th January 1861.

(Signed) THOS. McGOUN, Lieut. Colonel,
Military Auditor General.

Proceedings of the Madras Government, Public Department.

Read again Proceedings of Government in the Military Department, dated 21st and recorded in Consultation 31st December 1860, No. 1,884.

ORDER THEREON, 11*th February* 1861, *No.* 215.

In connection with the Curriculum prescribed for the senior Department, Medical College, it is noticed that Medical Jurisprudence is taught only in this Department, and only in the fifth year :—It is also understood that the number of Students in this Department is not by any means large. Under these circumstances, and adverting to the principle now enforced upon all Departments, to retrench every item of expenditure not absolutely necessary, His Honor in Council directs that the Professorship of Medical Jurisprudence be discontinued from the 1st March 1861.

2. The Governor in Council is satisfied that the knowledge which the Pupils now acquire from the Professor of Medical Jurisprudence, can be equally well, if not better imparted by the different Professors in their several Departments. They will accordingly bear in mind that henceforward it will be imperative on them to teach those portions of Medical Jurisprudence specially belonging to their particular classes. The examination of Students in this branch of study, however, will not take place until after the fifth year, so that in effect they will have five years to acquire the competent knowledge of the subject which is now compressed into one.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

ORDER, No. 555, 11*th February* 1861.

1. The Governor in Council observes that there does not appear to be any necessity for a separation of the Subordinate Medical Department into Civil and Military in the manner proposed by the Committee. He is of opinion that it could not be effected at any considerable diminution of expense, while it would be productive of inconvenience whenever the exigencies of the Service required a larger number of Subordinates for the Military branch than is allotted to it, and which could not be supplied from the Civil branch, in consequence of the Subordinates belonging to it, not being subject to Military jurisdiction or employment.

2. Adverting to the remark in paragraph 10 of the foregoing letter from the Committee, the Governor in Council resolves that the number of Assistant Apothecaries be reduced from the proposed* Establishment of 100 to 84, being the number suggested by the Committee.† There will thus be a very trifling difference, as shown in the margin, between the total number of the higher grades fixed by Government, and that proposed by the Committee. The above reductions, which there is no doubt, will cause a diminution in the expense of the future, as compared with the present authorized Establishment, will be considered as including the decrease of Establishment‡ contemplated with reference to the number of Native Cavalry Regiments being reduced to four. The Establishment above fixed upon, is in lieu of that at present authorized; but to it must be added two Second Apothecaries for the Ganjam Survey Department, under the sanction conveyed in letter from the Government of India, dated 30th October last,§ No. 1291.

**Order 21st December 1860, No. 4593.*

†Draft G. O with letter, 10th September 1860.

Gov^t.	*Committee.*
21 *Sub-Asst. Surgeons.*	36 *Sub-Asst. Surgeons.*
5 *Senior Apothecaries.*	5 *Senior Apothecaries.*
40 *Apothecaries.*	37 *Apothecaries.*
28 *Second do.*	84 *Asst. do.*
84 *Asst. do.*	13 ,, *do.*
178	175

‡ Order 28th December 1860, No. 4657.

§ Pro. 23rd November 1860, Order No. 4266.

3. The Governor in Council observes, that as the duties of Hospital Assistants will be much more responsible than those that have hitherto devolved on Dressers, he does not approve of the modification in the Curriculum of the 3rd Department of the Medical College, recommended by the Committee. It will, however, be provided that any lad sufficiently qualified to enter at once on the 2nd year's course for the junior Department, may be so entered, at the discretion of the Principal of the Medical College.

4. In consideration of the circumstances stated by the Principal Inspector General, the arrangements in regard to the Vaccine Department suggested in paragraphs 3 and 4 of the Order of Government, dated 21st December 1860, No. 4593, will not be carried out.

5. With reference to the suggestions in paragraph 17 of the letter from the Committee, dated 27th February 1860, and in the concluding paragraph of the letter from the Principal, Medical College, dated 14th January 1861, the Governor in Council is of opinion that fluctuating charges are undesirable and that it is preferable to grant to all Subordinates, whether of the Sub-Assistant Surgeon or Apothecary grades, appointed as Superintendents of Vaccination, an extra allowance of 60 Rupees per mensem for the entire period of such employment, full batta, in addition, not being claimable under any circumstances in these cases. The extra allowance of 60 Rupees will be payable only to individuals in actual performance of the duty, and no claim to a moiety or to compensation, will be admissible during absence, on whatever account.

6. The Governor in Council sanctions the re-organization of the Subordinate Medical Department in the manner laid down in the following G. O., and accordingly directs that the same be carried into effect; but the G. O. will not be published pending the confirmation of the Government of India, to whom the arrangements will be reported.

GENERAL ORDER BY GOVERNMENT.

The Honorable the Governor in Council directs the re-organization of the Subordinate Medical Department in the following manner :—

2. The Establishment shall be as under.

	In Garrison or Cantonment within 200 miles of direct distance from the seat of Government at Fort Saint George.												In the Field and in Garrison or Cantonment beyond 200 miles of direct distance from the seat of Government at Fort St. George.											
	Pay.			Batta.			Tentage			Total.			Pay.			Batta.			Tentage			Total.		
	RS	A.	P.	RS	A.	P.	RS	A.	P.	RS.	A.	P.	RS	A.	P.	RS	A.	P.	RS	A.	P.	RS.	A.	P.
1st Division.																								
3 First Class Sub-Assistant Surgeons,																								
i. e., 1 on	...	...	...	...	...	...	...	...	...	300	0	0	......			....			....			300	0	0
2 on......	...	...	...	...	...	...	...	...	...	250	0	0	......			....			....			250	0	0
6 Second Class do.	...	...	...	...	...	...	...	...	...	200	0	0	....			....			....			200	0	0
12 Third Class do.	...	...	...	...	...	...	...	...	...	150	0	0	......			....			....			150	0	0
5 Senior Apothecaries......	...	...	...	...	...	...	...	...	...	250	0	0	...	..	..	...	..	...	..	...	...	250	0	0
40 Apothecaries. ...	50	0	0	30	7	0	35	0	0	115	7	0	50	0	0	60	14	0	35	0	0	145	14	0
30 Second do. ...	30	7	0	30	7	0	35	0	0	95	14	0	30	7	0	60	14	0	35	0	0	126	5	0
84 Asst. do.* ...	25	0	0	15	0	0	15	0	0	55	0	0	25	0	0	30	0	0	15	0	0	70	0	0
Medical Apprentices passed for Assistant Apothecary, for whom there is no vacancy until promoted..............	30	0	0	...	...	...	...	...	...	30	0	0	Rupees 2-5-10 Batta per mensem when in the Field or travelling on duty.											
2nd Division.																								
100 First Class Hospital Assistants....	...	...	...	...	...	...	...	...	...	40	0	0	Rs. 8	Batta per mensem when travelling on duty.										
160 Second do. do.	...	...	...	...	...	...	...	...	...	30	0	0	,, 6											
265 Third do. do.	...	...	...	...	...	...	...	...	...	20	0	0	,, 4											

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*All Subordinates, whether of the Sub-Assistant Surgeon or Apothecary grades, appointed as Superintendents of Vaccination, will draw an extra allowance of 60 Rupees per mensem for the entire period of such employment, full batta, in addition, not being claimable under any circumstances in these cases. The extra allowance of 60 Rupees will be payable only to individuals in the actual performance of the duty, and no claim to a moiety or to compensation will be admissible during absence, on whatever account.

3RD OR EDUCATIONAL DIVISION.

Senior Department of the Medical College.

5 Scholarships....................	Rupees	20

Second Department of the Medical College.

15 Students, 1st Class...............	Rupees	20
15 do. 2nd do.	,,	16
15 do. 3rd do.	,,	12
15 Paid Candidates..................	,,	7
15 Unpaid Candidates.		

Junior Department of the Medical College.

33 Students, 1st Class..............	Rupees	10
33 do. 2nd do..............	,,	7
34 do. 3rd do.	,,	5

Until the number of Assistant Apothecaries is reduced to 84, the operation of paragraph* 13 of G. O. C. C. 9th May 1859, No. 45, will be suspended.

The Staff salaries attached to certain offices in the Subordinate Medical Department will remain as at present.

3. The allotment for a European and Native Corps respectively is fixed according to the following scale:—

EUROPEAN.	NATIVE.
Artillery (Battalion) Cavalry or Infantry.	*Cavalry and Infantry.*
1 Apothecary.	1 First Class Hospital Assistant.
1 Assistant Apothecary.	1 Second Class do.
1 Second Class Hospital Assistant.	

N. B.—Whenever a Native Regiment is in movement, an Apothecary, 2nd Apothecary or Assistant Apothecary will be detached from the Deputy Inspector General's Department to accompany the Corps on the march.

4. Should the number of Corps in this Presidency be hereafter increased or reduced, a corresponding increase or decrease will be made in the strength of the above Establishment.

5. All grades of the Subordinate Medical Establishment shall be open to Europeans, East Indians and Natives, irrespective of caste or race.

6. MILITARY SUB-ASSISTANT SURGEONS.

1 *First Class*	*on*	*Rs.*	300	0	0
1 ,,	,, *on*	,,	250	0	0
4 *Second* ,,	*at*	,,	200	0	0
8 *Third* ,,	*at*	,,	150	0	0

First. The number of Sub-Assistant Surgeoncies noted in the margin, will be filled by the various Apothecary grades and denominated *Military Sub-Assistant Surgeons.*

Second. Candidates must be of not less than ten years' service, and approved of by the Principal Inspector General. They will be required to pass a satisfactory practical examination, conducted by the Principal and two Professors of the Medical College, under instructions from the Principal Inspector General.

Third. Military Sub-Assistant Surgeons will be *Warrant Officers,* and rank above Apothecaries. On the appointment of an individual from the Apothecary grades as Sub-Assistant Surgeon, promotion will be made in his room, but with the view of regulating his Pension, he will continue to be borne in the same relative position in the General List of the Apothecary grades, and his claim to Pension, and that of his widow to the benefits of Lord Clive's Fund, will be governed by his standing in that List.

Fourth. Military Sub-Assistant Surgeons, after five years' approved service in the Third Class, will, in the event of vacancies, be eligible for promotion to the Second Class, and after three years' further approved service in the Second Class, will in like manner be eligible for promotion to the First Class.

Fifth. When there are vacancies in any Class of Sub-Assistant Surgeons, owing to no one in the next lower grade having served long enough, the promotions, in a lower grade still (including appointments to the Third Class) of individuals who have served long enough for advancement, shall not be retarded, provided the aggregate number of Sub-Assistant Surgeon is not exceeded.

7. SENIOR DEPARTMENT OF THE MEDICAL COLLEGE AND CIVIL SUB-ASSISTANT SURGEONS.

First. The *Senior Department* is established for the education of young men who desire to obtain the appointment of Sub-Assistant Surgeons, without passing through the grade of Hospital Assistant, or Apothecary, but wish to qualify for a Diploma, or a Degree in Medicine, at the Madras University, or elsewhere.

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* *G. O. C. C. 9th May 1859, No. 45, paragraph 13.*
"A Medical Subordinate under 10 years' service, calculated as in the "preceding paragraph (i. e., from date of first appointment as Apprentice) desirous of obtaining his discharge, must refund the amount of "stipend received by him previous to his being reported qualified for "the Public Service."

Second. All Candidates for admission to this Department, are required to pass th Matriculation Examination of the Madras University.

Third. Five Scholarships of the value of 20 Rupees each per mensem, will be open t Students of this Department of the College, each Scholarship will be tenable for five years, the prescribed period of instruction; subject to forfeiture for gross misconduct, or in the event of the holder failing to show satisfactory progress at the Annual Examinations.

Fourth. Graduates in Medicine of the Madras University or other similar Institution, or individuals having a Diploma in Surgery from any recognized College in Europe, will be eligible to compete for the following appointments of Civil Sub-Assistant Surgeons:—

1	First Class	on Rupees	250	per mensem.
2	Second	,,	200	,,
4	Third	,,	150	,,

Fifth. The appointments in this grade will be determined by the result of the final examination, they being conferred upon the most proficient, whether free Students, or Scholarship holders or others.

Sixth. In regard to Pension and Leave of absence, they will be under the operation of the Uncovenanted Service Rules.

Seventh. In the event of there being vacancies which cannot be filled up from Students of the Senior Department, they will be open to the Apothecary grade, under the provisions of paragraph 6.

Eighth. Civil Sub-Assistant Surgeons will, after seven years' approved service in the Third Class, be eligible for advancement to the Second Class, and after seven years' further service in the Second, will, in like manner, be eligible for promotion to the First Class, until the full number of each Class is completed.

Ninth. When the Second and Third Classes of Civil Sub-Assistant Surgeons have been completed, no member will be eligible for promotion from a junior to a senior Class, upon the occurrence of a vacancy, unless he shall have previously served seven years in the Class from which he is to be promoted; but should there be vacancies unfilled in any grade, owing to no one in the next lower grade having served long enough, the provisions of clause V, paragraph 6, will be applicable.

8. Second Department of the Medical College.

First. The Second Department will comprize all the Students qualifying for the grade of Assistant Apothecary.

Second. The rules laid down in G. O. C. C. under date 9th May 1859, No. 45, regarding the entertainment of Paid and Unpaid Candidates for this Department, will continue in force.

Third. Paid Candidates will, as a rule, be attached to an Hospital or Dispensary for a period of two years, before being permitted to study in College.

9. The Third or Junior Department of the Medical College.

First. The Primary Medical School has been abolished, and the Pupils and Teachers belonging to it have been transferred to the Junior Department of the Medical College, already formed in anticipation of this G. O.

Second. All Candidates for the grade of "Hospital Assistants," formerly "Dressers" which designation has been abolished, will be instructed as hitherto by Medical Subordinates, aided by an English Teacher, but acting under the supervision of the Principal, and Professors, each Professor superintending the instruction in the branch of study, which is most analogous to the subject taught by him in the senior, and second Departments, and examining the Pupils weekly. The Principal exercising a general supervision over the whole.

Third. Candidates for this Department will be required to pass an examination in English and Arithmetic according to the standard prescribed in G. O. G. 5th April 1855, No. 101.

Fourth. The period of Collegiate instruction for this Class, is restricted to two years, but they will be employed for one year previously, in compounding at the Presidency Hospitals, and in attending a course of instruction in English.

Note.—Any lad sufficiently qualified to enter at once on the 2nd year's course, may be so entered at the discretion of the Principal of the Medical College.

Fifth. Hospital Assistants will be entitled after twenty years' service, if pronounced by a Medical Committee unfit for further service, to a Pension equal to half of their net Pay.

Sixth. Hospital Assistants who have completed five years' service, and who obtain the sanction of the Principal Inspector General Medical Department, will be permitted to study at the Medical College for a period of two years, to enable them to qualify for the grade of Assistant Apothecary. They will however be required to pass such an examination preparatory to their entering the College a second time, as will satisfy the Principal, and Professors of the Medical College, that they are able to profit by the course of instruction afforded in the 2nd Department of that Institution.

10. The Curriculum of study authorized at present is annexed at the end of this Order, and is subject to modification from time to time with the sanction of Government.

11. The new appointments created under this Order will be gradually completed to the full Establishment, as the Supernumeraries become casualties, so that the present aggregate authorized expenditure on account of the Subordinate Medical Establishment, may not at any time be exceeded.

12. The grade of Native Surgeon is abolished. The Native Surgeons now on the Establishment will henceforth be designated Sub-Assistant Surgeons. Their Pay, promotion, &c., will not be affected by this Order, but will be regulated in accordance with the provisions of G. O. G., 20th August 1852, No. 168. They will be entitled to Pension agreeably to the Uncovenanted Service Rules.

13. Vaccine Department.

First. The present Vaccine Establishment, as laid down in Section XII, paragraph 1, Medical Code, will be prospectively abolished, and future vacancies therein will be filled up by 3rd Class Hospital Assistants. One half of the Vaccinators will be at once discharged with the usual gratuity, those remaining will be discharged, receiving a gratuity, as soon as 3rd Class Hospital Assistants can be supplied. In the selection of men for discharge, local Superintendents are instructed to dispense with the services of those, who, from inattention to, or ignorance of, their duties, are likely to be the least efficient. Those retained temporarily on the Establishment, will be placed under Superintendents drawn from the grades marginally noted.

Sub-Asst. Surgeon.
Apothecary.
2nd Apothecary.
Asst. Apothecary.

Second. A *Superintendent of Vaccination* will be appointed in each Collectorate. He will itinerate with his Establishment throughout the District during the months when the Vaccine Virus can be best propagated, *viz.*, from June in each year, until the end of March following. He will vaccinate all persons who may be willing to have the operation performed, and see that his Subordinates perform their duty efficiently, and will submit monthly a report in the form required by the Principal Inspector General of the Medical Department, showing the number of villages visited by himself, and Subordinates, and the number of persons vaccinated by the Establishment. He will moreover be expected to combat the prejudices of the people to the operation, by explaining its prophylactic powers in warding off Small Pox.

Third. Superintendents of Vaccination and their Assistants will afford Medical advice freely to all applicants—each party of Vaccinators will be provided with a supply of Medicines for issue to those requiring Medical aid or advice.

Fourth. Revenue Officers are to afford all the aid in their power to Superintendents of Vaccination in the prosecution of their duties.

Fifth. Superintendents of Vaccination are directed to report through the Zillah Surgeons of Districts, on all matters connected with their duties. In severe outbreaks of epidemic disease in any part of a District, the Superintendent and his Assistants will, under the directions of the Zillah Surgeon, be required to visit the locality, and adopt such remedial or precautionary measures, as may be called for.

14. The Zillah Surgeon is to be considered as the chief Medical Officer of the District. He will bring to the notice of the local Authorities all such measures as he may deem necessary to improve the sanitary condition of the people. The distribution of Medical Subordinates is also vested in him, subject to the approval of the Deputy Inspector General of Hospitals of his Division. All requisitions from the Revenue, or Police Authorities are to be made to the Zillah Surgeon; but Medical Subordinates will, upon emergency, attend *at once* to requisitions from local Authorities, subordinate or otherwise, reporting the same to the Zillah Surgeon.

15. The allotment of the foregoing Establishment where not fixed by this Order, will be at the discretion of the Principal Inspector General Medical Department.

A.

MADRAS MEDICAL COLLEGE.

Curriculum of Study.

Senior Department.

1st Year.	2nd Year.	3rd Year.	4th Year.	5th Year.
Anatomy and Physiology ...	Anatomy and Physiology: ...	Anatomy and Physiology.	Principles & Practice of Surgery .	Principles and Practice of Medicine, including Hygiene. Principles and Practice of Surgery.
Chemistry.	Chemistry... ...	Principles & Practice of Surgery.	Principles & Practice of Medicine.	Midwifery & Diseases of Women & Children.
Materia Medica & Therapeutics.	Practical Chemistry...	Theory & Practice of Medicine.	Midwifery & Diseases of Women and Children.	Ophthalmic Medicine and Surgery.
Botany...	Materia Medica & Therapeutics.	Clinical Instruction at the General Hospital...	Ophthalmic Medicine & Surgery. Clinical Instruction at the General Hospital...... ...	
	Attendance at a Dispensary.	Practical Anatomy.	Practical Anatomy.	Clinical Instruction at the Eye Infirmary & Lying-in-Hospital. Practical Anatomy.

Second Department.

1st Year.	2nd Year.	3rd Year.
Anatomy and Physiology. Chemistry...........	Anatomy and Physiology.......... Principles & Practice of Medicine. Principles & Practice of Surgery.	Principles & Practice of Medicine. Principles and Practice of Surgery. Midwifery & Diseases of Women and Children.
Materia Medica..........	Practical Anatomy..............	Diseases of the Eye. Practical Anatomy.
	Instruction in Clinical Medicine and Surgery daily at the General Hospital.	Clinical Instruction at the General Hospital, Lying-in-Hospital and Eye Infirmary.

Junior Department.

1st Year.	2nd Year.	3rd Year.
English generally	Materia Medica & Therapeutics.	Principles & Practice of Medicine.
Arithmetic	Compounding	Principles & Practice of Surgery.
Geography	Anatomy and Physiology	Miscellaneous Hospital Duties.
Attendance at a Dispensary.	Dissections	Compounding.
	Clinical Instruction at the General Hospital & Eye Infirmary.	Dissections.
		Clinical Instructions at the General Hospital & Eye Infirmary.

(Signed) H. MARSHALL, Colonel,

Secretary to Government.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Madras Government in the Military Department :—

Sanction the re-organization of the Subordinate Medical Department, and direct that it be carried into effect. } (Here enter 11th February 1861, No. 555.)

ORDER THEREON, 21st February 1861, No. 415.

Ordered to be communicated to the Board of Revenue for circulation to Collectors with reference to the Order dated 7th January 1861, No. 31.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

To the Board of Revenue, with Proceedings Military Department, No. 555.

Exd. T. Twigg.

[illegible]
20th Mar. 1861

CIRCULAR MEMORANDUM.

The Collector of *Madura* is requested to submit with as little delay as possible the Account Current of Receipts and Disbursements in 1860 for the furnished Bungalows of the District.

(By order.)

REVENUE BOARD OFFICE,
Fort Saint George,
4th March 1861.

(Signed) R. A. DALYELL,
Acting Sub-Secretary.

(True Copy.)

J. Grant

First Assistant.

Exd. J. Wright.

From

The Acting SUB-SECRETARY to the
Board of Revenue,

To

The Collectors of Ganjam, Vizagapatam, Godavery, Kistna, Nellore, Madras, South Arcot, Tanjore, Trichinopoly, Madura, Tinnevelly, Coimbatore, Bellary, Kurnool, Cuddapah, North Arcot and Salem.

[illegible]

Dated 4th *March* 1861.

Received 8th Do.

Requesting to submit with as little delay as possible the Account Current of Receipt's and disbursements in 1860, for the furnished bungalows of the District.

2 Copies
1 Sub Collr
1 Revenue Do

48

D

CIRCULAR.

No. 1,208.

From J. D. SIM, Esq., Secretary to the Board of Revenue,

To all Collectors.

Sir,

I am directed to inform you that subject only to the reservation in Government Order, the levy of the Mohturpha tax is to be continued as usual until the License Bill becomes Law, or further instructions are sent to you.

Dated 10th September 1860, R. D., No. 1,557.
Circulated 12th September 1860.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) J. D. SIM,
Secretary.

Revenue Board Office,
Fort Saint George,
4th March 1861.

(True Copy.)

W Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

From

The SECRETARY to the
BOARD of REVENUE.

To All Collectors.

Dated 4th March 1861.

Received 11th Do

No. 1,208.

Informing that the levy of Mohturpha tax is to be continued as usual until the License Bill becomes Law, or further instructions are sent.

[illegible] 3. 61

2. Apparatus for [illegible]
1st sent to the Salt Dept
with a footnote on 28th [illegible]

Answered
1st May 1861

47.

CIRCULAR.

No. 1,410.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th March 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from C. Pelly, Esq. :—

Submits a plan for regulating the price to be paid to the Salt manufacturers. } (Here enter 18th January 1861, No. 689.)

ORDER THEREON, 11th March 1861, No. 556.

1. This letter is Mr. Pelly's report on the subject of the price to be paid for Salt to the manufacturers. Mr. Pelly's plan is to fix the price at so much for an Indian Maund. This would make it expedient, though not absolutely necessary, to introduce weighing in place of measuring in all Salt transactions. The Government resolve, therefore, to pass orders on this point at once, reserving their orders on Mr. Pelly's proposals generally, till they can give their more mature consideration.

2. Weighing is admitted to be vastly more fair than measuring, because the weight of Salt does not vary as its bulk does, with time, with handling, and with the trick of the measurer. Its adoption will also greatly simplify the accounts, because at present the accounts kept in the Department, which are in Garces, have to be converted into Indian Maunds for the Government of India.

3. Above five years ago* the Government resolved on the change, and it was only deferred until the Salt works could be provided with weighing apparatus. The intervening time has been lost in waiting, first, for machines from England, and afterwards for some sent to Bombay. These latter have at last been received, and now it appears that, after all, the common beam scales will be the most convenient means of weighing—see paragraph 112 of Mr. Clarke's report of October 27th, 1860, on the Salt Department in Nellore. It appears that these beam scales can be procured without difficulty; and the Government resolve to call on the Board of Revenue to take the necessary steps to supply them to all the Districts, with the necessary weights, in view to the change from measuring to weighing being made at the commencement of the approaching Fasli, viz., on the 1st July.

4. It may be added, however, that if the change in the denomination of the rate of price advocated by Mr. Pelly be made, the change from measuring to weighing may be made at any time. It will not be necessary, therefore, to postpone it for a year, if it cannot be made in every District on the day abovementioned. Wherever the requisite arrangements can be made in time it may take place then, and in other places as soon as practicable thereafter.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

---

* January 16th, 1856, No. 57.

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1. Resolved that the above order be circulated to the Collectors of the Maritime Districts, for their information.

2. The Board will procure the necessary apparatus as soon as possible. Meanwhile they request the Collectors to state what number of beams, scales and weights they will require at each

place of manufacture and sale. The Indents last submitted differed so materially without any apparent reason, that the Board are in doubt whether it was generally understood by the Collectors that the substitution of weighing for measuring was to extend to *receipts* as well as *sales* of Salt. All Salt is to be received into store by weight only, and all sales (those by the heap alone excepted) are also to be by weight. The indents now called for are to be prepared on this understanding. The number of serviceable beam scales and weights now in use or store in each District is also to be stated. Where Collectors already possess scales and weights a few experiments should be made to ascertain how many scales are likely to be required.

Vide Form annexed.

3. The Board propose only three kinds of weights, viz., 2 Indian Maunds, 1 Indian Maund, and half an Indian Maund.

4. The beams will be made of two kinds. One kind to weigh half a Ton, or Indian Maund 13·6: the other to weigh ¼ Ton, or Indian Maund 6·8 in each scale. The former are intended for receipts and large sales; the latter for ordinary retail and small transactions. The indents should show how many of each size are required.

5. The beam scales are to be suspended from triangles, and the Collectors are requested to state whether they can have the triangles made up as well as the flat wooden scales in their Districts.

Vide first illustration appended to Board's Circular Order, 6th July 1857.

6. The Board particularly request early replies to this Circular.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

DISTRICT of

Name of Salt Station.	Average receipts of three years.	Average sales of three years.	Number of Beam Scales in store and use.	Number of Beam Scales still required.		Number of weights in store and use.			Number of weights still required.		
	Indian Maunds.	Indian Maunds.				Indian Maunds.			Indian Maunds.		
				Large.	Small.	2	1	½	2	1	½

CIRCULAR.

[illegible]

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 14th March 1861.

Received File

No. 1,410.

Communicating Order of Government, directing the Board to take the necessary steps for supplying Salt manufacturing Districts with Beam, Scales, and weights in lieu to the change from measuring to weighing being made at the commencemen the approaching Fasli.

27-3-61

[illegible]

Answered

13 April/61

CIRCULAR.

No. 1,466.

Proceedings of the Board of Revenue, dated 21st March 1861.

Read Proceedings of the Madras Government, dated 15th March 1861, No. 387, Public Department, communicating copy of a Home Despatch, and desiring the Board with reference to the request therein contained, to take the necessary steps for obtaining, through Collectors of Districts, the required information respecting the Natives of Great Britain and Ireland not in the Army, their wives and families residing within their respective Collectorates.

(In Cons. 16th March 1861, No. 1,676.)

Circulated to all Collectors, who will take the necessary steps for obtaining the required information, adhering carefully to the given instructions.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J. Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 21st *March* 1861.

Received 27th Do.

No. 1,466.

Ordering, with reference to the forthcoming Census of Great Britain, that measures be taken to procure an account of all British-born persons in India.

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India, to His Excellency the Honorable the Governor in Council, Fort Saint George, dated London, 2nd February 1861, No. 1.

Statistical.

1. I have received an application from the Registrar General in this country, soliciting, with reference to the forthcoming Census of Great Britain, that measures may be taken similar to those adopted in 1851, to procure an account of all British-born persons residing in India on the 8th April 1861.

26th January 1861. 2. I forward a copy of Major Graham's letter, and request that the necessary steps may be forthwith taken to obtain the information required to the fullest extent that may be practicable.

3. Enclosed in the Registrar General's letter is a printed copy of the "Householders' Schedule" intended to be used in this country. This, though not entirely applicable to the circumstances of India, may be useful, as exhibiting more clearly the particulars that it is desired to collect.

4. When time will not admit of the forms being filled up on the day specified, it is desirable that they be so on the earliest practicable date after the 8th of April, and with reference as far as possible, to the state of the families on that day.

From Major GEORGE GRAHAM, Registrar General, to the Under Secretary of State, India Office, dated 26th January 1861.

The duty of taking the forthcoming Census of England having devolved upon me under the superintendence of the Secretary of State for the Home Department, I take the liberty of requesting you to submit for the consideration of the Secretary of State for India in Council whether measures similar to those adopted in 1851 to procure an account of all British-born persons residing in India might not with advantage be repeated upon the present occasion.

In addition to the enumeration of every individual in the United Kingdom on the 8th April next, arrangements will be made to obtain Returns respecting the British Army and Her Majesty's Indian Army with their wives and children, the Royal Navy and Merchant Seamen in all parts of the world, and the Natives of Great Britain and Ireland in the Colonies.

I venture to propose that following the course adopted with reference to the Census of 1851, information should be procured of the numbers, ages, condition (whether single, married, &c.,) and country of birth of all the Natives of Great Britain and Ireland in India on the 8th April, distinguishing the Civil Service, the Uncovenanted Service, the Indian Navy, Pilot Establishments, &c., with their wives and families, and also that a similar Return should be made respecting British subjects in the East Indies, Europeans not in Her Majesty's Service.

In those parts of India where the arrangements could not be carried out in sufficient time to admit of the Returns being procured on the 8th April, every purpose would be answered by their being obtained as soon as might be practicable after that day.

* 3 I have the honor to enclose some copies* of the form of Householders' Schedule which will be used in Great Britain, and I trust that Secretary Sir Charles Wood will see no objection to whiat I have ventured to submit.

ORDER THEREON, 15th March 1861, No. 387.

Ordered that a copy of this Despatch, with the papers which accompanied it, be forwarded to the Commissioner of Police, to whom will be confided the Census of all the Natives of Great Britain and Ireland, their wives and families, residing within the jurisdiction of the Supreme Court of Madras.

2. The Board of Revenue will take the necessary steps for obtaining, through Collectors of Districts, the required information respecting Natives of Great Britain and Ireland not in the Army, their wives and families, residing within their respective Collectorates.

3. Resolved that the Commissioner for Mysore and the Resident of Travancore and Cochin be requested to furnish the Returns of Natives of Great Britain and Ireland not in the Army, their wives and families, residing within their respective ranges.

4. A supply of the form of Return, will be furnished to each of the authorities named in paragraphs 1, 2 and 3, with copies of this Despatch and the Registrar General's letter—should they want any more, they will indent on the Superintendent of the Fort Saint George Gazette Press direct for such further number of the forms of Return as they may respectively require.

5. His Excellency the Governor in Council trusts that the printed Instructions will be strictly attended to, and that care be taken that the Returns be called for on the day appointed, viz., Monday the 8th of April 1861, no delay being allowed to occur in their transmission, through the proper authorities, to Government, for early despatch to England.

6. Resolved that this Despatch, with the papers which accompanied it, be published in the Official Gazette.

(True Extract.)

T. PYCROFT,
Chief Secretary.

To the Commissioner of Mysore.
,, Resident of Travancore and Cochin.
,, Board of Revenue.
,, Commissioner of Police, Madras.
,, Superintendent Government Press.

Exd. F. Cartledge.

5

EXAMPLES OF THE MODE OF FILLING UP THE RETURN.

Name and Surname.	Relation to Head of Family.	Condition.	Sex.	Age [last Birth-day.]	Rank, Profession, or Occupation.	Where Born.	If Deaf-and-Dumb or Blind.
1 George Wood	Head of Family	Married	M.	48	Farmer of 317 acres, employing 8 labourers and 3 boys	Surrey, Godstone	
2 Maria Wood	Wife	Married	F.	44	Farmer's Wife	Scotland	
3 Alan Wood	Son	Unmarried	M.	20	Farmer's Son	Surrey, Godstone	
4 Flora Jane Wood	Daughter		F.	12	Scholar	Kent, Ramsgate	
5 Ellen Macdonald	Visitor	Widow	F.	61	Fundholder	Canada	
6 Eliza Edwards	Servant	Unmarried	F.	24	House Servant	Middlesex, Paddington	
7 Ann Young	Servant	Unmarried	F.	22	Dairymaid	Surrey, Croydon	
8 Thomas Jones	Servant	Unmarried	M.	21	Carter	Essex, Epping	
1 Janet Cox	Head of Family	Widow	F.	49	Staymaker	Scotland	
2 Sophia Cox	Daughter-in-law	Married	F.	24	Dressmaker	Middlesex, Poplar	
3 Alexander Cox	Grandson		M.	1 Month		Middlesex, Shoreditch	
4 William Cox	Son	Unmarried	M.	18	Basket-maker	Surrey, Lambeth	
5 Margaret Cox	Mother-in-law	Widow	F.	73	Formerly Laundress	Ireland	Blind (*from birth.*)
6 John Butler	Boarder	Widower	M.	42	Printer—Compositor	France (British Subject)	
1 Walter Johnson	Lodger	Unmarried	M.	23	Ship Carpenter	Durham, Sunderland	

Census of the Population.

No.______ 1861.

HOUSEHOLDER'S SCHEDULE.

Prepared under the direction of one of Her Majesty's Principal Secretaries of State, pursuant to the Act of 23 and 24 Vict. c. 61.

Parish or Township.	
City, Town, Village or Hamlet	
Street, Square, &c. or Road.	
Name or No. of House.	
Name of Occupier.	

TO THE OCCUPIER.

You are requested to insert the particulars specified on the other page, in compliance with an Act which passed the House of Commons, and the House of Lords, in the last Session of Parliament, and received the assent of Her Majesty The Queen on the 6th of August 1860.

THIS PAPER WILL BE CALLED FOR ON MONDAY, APRIL 8TH, BY THE APPOINTED ENUMERATOR,

and it is desirable that you should have the *answers* written in the proper columns by the morning of that day, in order that his progress may not be delayed. It will be his duty, under the Act, to complete the return if it be defective, and to correct it if erroneous. Any person authorized by you may write in the particulars if you are yourself unable to do so.

Persons who refuse to give CORRECT INFORMATION, are liable to a *Penalty of Five Pounds*; besides the inconvenience and annoyance of appearing before two Justices of the Peace, and being convicted of having made a wilful misstatement of age, or of any of the other particulars.

The Return is required to enable the Secretary of State to complete the SEVENTH CENSUS; which is to show the exact numbers, ages, and condition of the people—their arrangement by families in different ranks, professions, and trades—their distribution over the country in villages, towns, and cities—their increase and progress during the last ten years.

The facts will be published in General Abstracts only, and strict care will be taken that the returns are not used for the gratification of curiosity.

GEORGE GRAHAM,
Registrar General.

Approved,
G. C. LEWIS,
Home Office, Whitehall, Novr. 13th, 1860.

GENERAL INSTRUCTION.

This Paper is to be filled up by the OCCUPIER or Person in charge of the dwelling.

If the house is let or sub-let to different Families or Lodgers, each OCCUPIER or LODGER must make a return for his portion of the house upon a SEPARATE PAPER.

(See Examples of the mode of filling up the Return.)

INSTRUCTIONS for filling up the Column headed "RANK, PROFESSION *or* OCCUPATION."

The Superior Titles of PEERS and other PERSONS OF RANK to be inserted, as well as any high office which they may hold. Magistrates, Aldermen, and other important public officers, to state their profession after their official title.

ARMY AND NAVY.—Add, after the rank, "*Army*," "*Artillery*," "*Royal Navy*," "*Royal Engineers*," "*Marines*," "*East India Service*," as the case may be. Officers on "*half pay*," or "*retired*," to be so described. Chelsea, Greenwich, and other Pensioners, to be so designated.

Persons in the CIVIL SERVICE to state the Department to which they are attached, after their rank; those on the Superannuation List to be so distinguished.

CLERGYMEN of the Church of England to return themselves as "*Rector of*——," "*Vicar, of*——," "*Curate of*——," &c., or "*without cure of souls.*" They are requested not to employ the indefinite term "*Clerk.*" Roman Catholic Priests, and Ministers of Foreign Churches, to return themselves as such, and to state the name of the church or chapel in which they officiate. DISSENTING MINISTERS to return themselves as "*Independent Minister, of* ——— *Chapel,*" "*Wesleyan Minister, of* ——*Chapel,*" &c. Local or occasional preachers must return their ordinary *occupations*; but may add "Local Methodist preacher," &c., &c.

LEGAL PROFESSION.—Barristers, to state *whether or not in actual practice*; Officers of any Court, &c., to state the description of office and *name of Court*. The designation "*Attorney*" or "*Solicitor*" to be confined to those whose names are actually upon the Roll. Clerks in Solicitors' offices should state whether *Solicitor's Managing, Articled,* or *General Clerk*.

Members of the MEDICAL PROFESSION to state the University, College, or Hall, of which they are Graduates, Fellows, or Licentiates; also whether they *practise* as Physician, Surgeon, Dentist, Oculist, General Practitioner, &c., or are "*not practising.*"

PROFESSORS, TEACHERS, PUBLIC WRITERS, Authors and Scientific men—to state the particular branch of Science or Literature which they teach or pursue; Artists, the art which they cultivate. Graduates should enter their degrees in this column.

PERSONS ENGAGED IN COMMERCE, as Merchants, Brokers, Agents, Commercial Travellers, to state in all cases the particular kind of business in which they are engaged, or the staple in which they chiefly deal. Members of the Stock Exchange, East India Merchants, &c., may be so described.

Commercial CLERK—always add in what branch of business. [*Note.—Clerks in the Civil Service, and in Solicitors' offices, should be distinguished as above directed.*]

The term FARMER to be applied only to the OCCUPIER of land. Example; "*Farmer of 317 acres, employing 8 labourers and 3 boys*;" the actual number of acres, and of men and boys employed on the farm on April 8th, being in all cases inserted. Sons or daughters employed at home or on the farm, may be returned—"*Farmer's Son,*" "*Farmer's Daughter.*" FARM SERVANTS sleeping in the Farmer's house must be described in his schedule as "*Carter,*" "*Dairymaid,*" &c., as the case may be.

An out-door LABORER working on a farm must be described as "*Agricultural Laborer*;" "*Shepherd,*" &c., as the case may be.

IN TRADES, MANUFACTURES, or other Business, the Employer must, in all cases, be distinguished; Example: "*Carpenter—Master, employing, 6 men and 2 boys*;" inserting always the number of persons of the trade in his employ, if any, on April 8th. In the case of FIRMS, the number of persons employed should be returned by *one partner* only.

In the case of WORKERS in MINES or MANUFACTURES, and generally in the ARTS, the particular BRANCH of WORK, and the MATERIAL, are always to be distinctly expressed if they are not implied in the names, as in "*Coal-miner,*" "*Brass-founder,*" "*Silk-throwster.*" Where the trade is much subdivided, both TRADE and BRANCH are to be returned thus—"*Watchmaker—Finisher*;" "*Printer—Compositor.*"

ARTISANS and MECHANICS should invariably state their particular branch of art or business.

WEAVER should always write "*Silk,*" "*Wool,*" "*Worsted,*" "*Cotton,*" &c., before this general term, so as to express distinctly the material which he weaves, thus—"*Silk-Weaver.*"

MESSENGERS, PORTERS, LABORERS, and SERVANTS, to be described according to the nature of their employment on the day of the Census.

A person following MORE THAN ONE DISTINCT *Business* should insert his several occupations in the order of their importance.

Persons following NO Profession, Trade, or calling, and holding no public office, but deriving their incomes chiefly from land, houses, mines, dividends, interest of money, annuities, &c., may designate themselves: "*Landed Proprietor,*" "*Proprietor of Iron Mines,*" "*Proprietor of Houses,*" "*Fund-holder,*" &c., as the case may be. Persons who have RETIRED FROM BUSINESS may be entered thus—"*Retired Farmer,*" "*Retired Grocer.*"

Persons in Almshouses, after being described as such, should state their PREVIOUS OCCUPATIONS.

WOMEN AND CHILDREN to be entered according to the above Instructions. The occupations of those who are regularly employed from home, or who follow any business at home, to be distinctly recorded. Against the names of children, daily attending School, or receiving regular tuition at home, write "*Scholar.*"

LIST OF THE MEMBERS OF THIS FAMILY, OF VISITORS, AND OF SERVANTS, WHO SLEPT OR ABODE IN THIS DWELLING ON THE NIGHT OF SUNDAY, APRIL 7TH, 1861.

	NAME and SURNAME	RELATION to Head of Family	CONDITION	SEX	AGE [last Birth-day]	RANK, PROFESSION, or OCCUPATION	WHERE BORN	If Deaf-and-Dumb, or Blind
	No person ABSENT *on the Night of Sunday, April 7th, to be entered here;* EXCEPT *those who may be* TRAVELLING *or out at* WORK *during that Night, and who* RETURN HOME ON MONDAY, APRIL 8TH. Write after the Name of the Head of the Family the names of his Wife, Children, and other Relatives; then Visitors, &c., and Servants.	State whether Wife, Son, Daughter, or other Relative, Visitor, Boarder, &c., or Servant.	Write either "*Married*," "*Widower*," "*Widow*," or "*Unmarried*," against the Names of all Persons except Young Children.	Write "*M*" against Males and "*F*" against Females	For Infants under One Year, state the Age in *Months*, writing "*Under 1 Month*," "*1 Month*," "*2 Months*," &c.	(*Before filling up this Column, you are requested to read the Instructions on the other side*).	Opposite the Names of those born in England, write the *County*, and *Town* or *Parish*. If born in Scotland, Ireland, the British Colonies, or the East Indies, state the *Country*. If born in Foreign parts state the *Country*; and if also a British Subject add "*British Subject*," or "*Naturalised British Subject*," as the case may be.	Write "*Deaf-and-Dumb*," or "*Blind*," opposite the Name of the Person; and if so from Birth, add "*from Birth*."
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2								
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10								
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12								
13								
14								
15								

I declare the foregoing to be a true Return, according to the best of my knowledge and belief,

Witness my Hand, (*Signature*)

4-61 Aj
2 Abstract for
1 to Sub Collr
& D Coll

52

CIRCULAR.

No. 1,478.

Proceedings of the Board of Revenue, dated 21st March 1861.

Read the following :—

Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from Lord H. U. BROWNE, Under-Secretary to the Government of India (Home Department, Separate Revenue), to J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, dated Fort William, 12th February 1861, No. 312 :—

Sir,

With reference to the Secretary of State's Revenue Despatch to the Government of Fort Saint George, No. 79, dated the 24th November last, relative to a supply of temporary Adhesive Stamps for Receipts and Bills, I am directed to transmit for information copy of a letter addressed under date the 14th ultimo to Sir Charles Wood* together with its enclosures.

* Separate Revenue, Letter to Secretary of State, No. 1 of 1861.

Home Department.

N. B.—The last letter in this Department was No. 39, dated the 28th December 1860.

Separate Revenue.

No. 1 of 1861, January the 14th.

To the Right Honorable Sir CHARLES WOOD, Bart., G. C. B., Secretary of State for India.

Sir,

Anna.
Annas.
1 Rupee.
4 Rupees.

1. We have the honor to acknowledge the receipt of your Despatches, Nos. 31 and 32 of 1860, dated the 24th of November, regarding a supply of Adhesive Bill Stamps of the values noted in the margin.

2. In compliance with the request contained in the latter Despatch, we forward a copy of the Advocate General's opinion of August last, relative to the manner in which more than one Adhesive Stamp may be used upon a Foreign Bill of Exchange in order to make up the value of the Stamp required to be impressed upon it, and we also forward a copy of a further opinion on the same point dated the 4th instant. As neither of the courses suggested in Mr. Ritchie's first opinion is practicable, we have been obliged to determine that the Stamp Act cannot be brought into operation as regards Foreign Bills drawn out of India until the several values of stamps indented for in our letter of the 28th June are received.

3. On examining the Indents for Adhesive Stamps which we have already submitted, we find that some of the values required for *single* Foreign Bills have been omitted. Such Bills are made use of for private remittances, and provision must therefore be made for them. We have accordingly to request that stamps of the following additional values may be sent out in the proportions already indicated, viz., two-fourths to Calcutta, and one-fourth to Madras and Bombay :—

3 Annas...	1,00,000 labels.
6 Annas....	1,00,000 ,,
12 Annas...	1,00,000 ,,
1 Rupee 8 Annas...	1,00,000 ,,
3 Rupees	1,00,000 ,,

Extract from an Opinion by the Advocate General, dated the August 1860.

"With regard to the substitution of Postage Stamps for Adhesive Stamps in cases within Sections 5 and 7, where one Postage Stamp of the required value and denomination can be procured there can be no difficulty, and no additional stamp showing that the Postage Stamp is used as a stamp under the Act seems necessary. But where a Postage Stamp of the right denomination cannot be obtained, and several Postage Stamps making up the right amount have to be used, it seems right that the value of the stamp intended to be impressed under the Act, and expressed in one sum, should be in some way impressed upon the aggregate of the Postage Stamps used. For otherwise the '*value*' of the stamp used would not be impressed upon the stamp in accordance with the definition of the word value in Section 41, viz., 'a sum indicated by words or figures duly 'impressed upon such piece of paper or other material.' This difficulty may be met by issuing to the stamp vendors a quantity of Postage Stamps either already impressed with sums indicating the various denominations of stamps under the Act, or by issuing to the stamp vendors plain Postage Stamps, and authorizing them upon the sale, to impress in words or figures the amount of the required stamp, being the total of the several sums marked on the aggregate of Postage Stamps sold. I am not sure how far either course will be practically feasible. The latter I fear will not be so, as it would involve entrusting every stamp vendor with a stamping instrument to enable him to impress the value, which might lead to fraud and would certainly produce inconvenience."

Opinion of the Advocate General, dated 4th January 1861.

The opinion contained in the extract does apply to the case of two or more stamps marked as Foreign Bill Stamps.

I think that these should have the "value" impressed upon the aggregate of the stamps used; and that in strictness an order of Government will not legalize the use of two or more stamps to make up the aggregate, unless such order also prescribes that in such case the "value" of the whole stamp intended to be affixed be impressed upon the aggregate of the Adhesive Stamps used.

I think it extremely improbable that exception would ever be taken to the Government Order authorizing the use of two or more stamps to make up the aggregate without the qualification as to the value which I think necessary, as it is only by a reference to the interpretation Clause that such necessity appears. But I think it will be better to avoid any risk of the objection being taken.

(Signed) W. RITCHIE,

(True Copies.)

(Signed) H. U. BROWNE,
Under-Secretary to the Government of India.

ORDER THEREON, 5th March 1861, No. 507.

1. The Government learn from this letter that owing to the difficulties in the way of legalizing the use of two or more Adhesive Stamps to make up the required value, the Government of India have determined to postpone the introduction of the Stamp Act as regards Foreign Bills drawn out of India, until the several denominations of Stamps indented for, have been received from England.

2. Ordered to be communicated to the Board of Revenue for their information.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Circulated to all Collectors and the Superintendent of Stamps, for their information and guidance.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors.
,, W. Balmain, Esq., Officiating Superintendent of Stamps.

Exd. J. Tulloch.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 21st *March* 1861.

Received 1 April

No. 1,478.

Communicating Proceedings of Government, containing copy of a letter from the Government of India postponing the introduction of the Stamp Act, as regards Foreign Bills drawn out of India until the several denominations of Stamps indent-

3-8
Spare copies
to Income Depts
2 to Sub ~~Coll~~ Depy. Collrs
3 to Deputy Do

CIRCULAR.

No. 1,479.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st March 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Board of Revenue :—

Submitting, with observations for the information of Government of India, letters from the Collectors, reporting on the progress made in introducing the Income tax in the Districts. (Here enter 22d February 1861, No. 1,001.)

ORDER THEREON, 23d February 1861, No. 435.

1. Ordered to be forwarded with the enclosed Statement for the information of the Government of India.

2. The progress made by the Collectors up to the end of 1860, is less than the Government had expected. In the eight Districts named in the margin, no assessments at all appear to have been made up to that time. The Government approve of the order issued by the Board as noticed in the closing paragraph of their letter; and trust that the Returns to the close of the month of January will show greatly improved results.

Nellore.
Bellary.
Madras.
Coimbatore.
Salem.
North Canara.
South Canara.
Malabar.

3. It will be pointed out to the Board of Revenue that the form in which the information is placed before Government is inconvenient. It is that of a tabular Statement of which more than half the columns are almost wholly blank, with the particulars of information for each District thrown into the column of remarks in small and close print. In future, the Board will be requested to give in the body of their Report, the bulk of the information to be conveyed, summarising, as far as can conveniently be done, the details from the several Districts, and with a tabular Statement giving the figures.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Circulated to all Collectors.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To all Collectors.

Dated 21*st March* 1861.

Received 30th Do

No. 1,479.

Communicating the order of Government respecting the progress made by the Collectors in introducing the Income Tax in their districts.

To Tahsildars
to all

Ansd
17 April/61

55

CIRCULAR.

No. 1,613.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th March 1861.

Read the following:—

PUBLIC WORKS DEPARTMENT.
Public.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue, dated 14th February 1861, No. 821:—

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Vellum, 30th January 1861, No. 13:—

SIR,

With reference to the Proceedings of Government, under date the 2nd July last, No. 1,392, and the Board's Order of date the 7th August, No. 3,632, I have the honor herewith to submit a list showing the estimated cost* for erecting sheds for the shelter of the ferry boats in this District, and to request sanction for the same.

* Rupees 132-0-9.

In Cons. 3rd July 1860, No. 3,218.

1. Submitted for the orders of Government, with reference to their Proceedings, dated 2nd July 1860, No. 1,392, Public Works Department, Public.

2. The estimate submitted by the Collector of Tanjore for the erection of pandals for the shelter of ferry boats during the dry season, amounts to Rupees 132-0-9, and appears reasonable. The Board, therefore, recommend the estimate for the sanction of Government.

(A true Copy and Extract.)

(Signed) J. D. SIM, *Secretary.*

ORDER THEREON, 20th March 1861, No. 561.

1. In this paper application is made to Government for a grant of money for the purpose of covering over certain ferry boats in Tanjore during the dry season. The same demand is made year after year.

2. In some Districts, the ferries are managed wholly by private persons without any Government interference; in others they are kept up by Government, but are a source of profit; in a third set, which includes Tanjore, the Government bear the whole cost, and receive nothing in return.

3. Some years ago, the Government reviewed the whole subject of ferries, and passed a Resolution that all ferries maintained by Government should be made self-supporting;* but this Resolution has remained a dead letter.

* Proceedings, June 1st 1855, paragraph 9.

4. Tanjore is the wealthiest District under this Presidency, and there seems no reason why the Government should continue to bear the cost of its ferries. His Excellency in Council resolves therefore to call on the Board of Revenue to consider and report, in communication with the Collector, whether measures cannot be adopted to make the ferries self-supporting at least, both in this District and in others where they are now maintained at the cost of the State.

5. Meanwhile as the ferries are strictly a local institution, the Governor in Council directs that the outlay now represented to be necessary be defrayed out of the local fund of the District.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

---

1. Communicated to all Collectors who are requested at their earliest convenience to report fully on the Ferries which in their respective Districts are maintained at the expense of Government, and are not self-supporting.

2. The number of Ferries of this description; the cost of each annually for Establishments, boats, &c.; and the possibility of renting them out on the condition of their being efficiently maintained, and of certain maximum tolls not being exceeded, should be specially noticed. It should also be stated whether any Inams or Fees exist for the maintenance of Ferries, their amount and nature.

3. In those Districts where the Ferries though maintained by Government are self-supporting, a memorandum giving the name of each Ferry; the road on which it is, the total annual cost and receipts will suffice.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 27th March 1861.

Received 15th Apl. Do

No. 1,613.

Requesting the several Collectors to report at their earliest convenience on the Ferries which in their respective Districts are maintained at the expense of Government, and are not self-supporting.

2 Extra copies
1 to Sub Collr

Answered
31st Apr/61

57

CIRCULAR.

No. 1,635.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th March 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. GREY, Esq., Secretary to the Government of India (Home Department), to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Fort William, 28th February 1861, No. 438 :—

SIR,

I am directed to forward the accompanying copy of a Resolution this day passed by the Governor General in Council regarding the supply of Indian Cotton to England.

HOME DEPARTMENT,
The 28th February 1861.

RESOLUTION.

Supply of Indian Cotton to England.

His Excellency the Governor General in Council has had under his consideration, the possibility of a greatly and suddenly increased demand for Indian Cotton in England, and he desires to draw the attention of each local Government within the territories of which Cotton producing and Cotton-exporting Districts lie, to those measures whereby the power of India to meet such increased demand for Cotton may be augmented by help of Government.

It is to be observed :—

First.—That no measure which places Government in the position of the private Capitalist, Cultivator, or Speculator, or which in any way interferes with private enterprise can be otherwise than permanently injurious in itself and detrimental to the object in view.

Therefore all attempts to stimulate cultivation or labor, by any exertion of Government authority, directly or indirectly, are out of the question.

The same objection will apply to model farms and experimental cultivation conducted by Officers of Government.

Secondly.—No measure will meet the object immediately in view unless it shall tell on the production of Cotton during the next season, and on our means of getting that season's crop to port. This limitation will exclude from present consideration such projects as Railways or Canals, which although the surest permanent means of increasing our power of export, could be made to tell to only a very limited degree on the exports of the next few seasons. Moreover the attention of Government is already directed to promote these works to the utmost extent compatible with its financial means, and even so serious a calamity as an apprehension of a short supply of Cotton in England, could hardly add to the desire of the Government of India to advance them as rapidly as possible.

The question for consideration is, what can the Government do towards facilitating an immediate increase of production and towards improving the means of bringing the produce to Port.

As to increasing Production.

The solution of questions connected with the tenure of land, and with the law regarding contracts for the delivery of agricultural produce, which are now under the consideration of Government, may ultimately produce a very considerable effect on the investment of European

Capital in the Cotton Districts, but the result could not be immediate. More probably an immediate increase of the coming crop of Cotton will depend on the rapidity with which information regarding the demand and prices in England can be communicated to the producers in the Cotton Districts, and on the removal of all impediments to intimate and rapid communication between those who grow or collect the Cotton in the interior, and the Merchants who export it from the port of shipment. Directly and indirectly the Government may do something to promote these objects; especially if Agents of the Mercantile Community of our Ports will visit the Cotton-producing Districts, and do all that may be effected by personal intercourse to reduce the number of hands through which the produce must pass between the place of production and the place of shipment. There is also much valuable statistical information regarding the extent of Cotton cultivation which it may be in the power of the Government Officers to furnish from the public records, or to verify when obtained through other means.

The operations in the interior, of the capitalists at our seaport towns may be facilitated by affording them the aid of the Government Treasury in their banking arrangements in those parts of the country where as yet no private Banks have been established. The Agents of respectable Firms at the Presidency Towns might be permitted, under certain rules, to have their bills on the Presidency cashed at the Government Treasuries, paying no more premium than the actual cost of conveying the coin. This, without entailing expense on Government, might often prove a convenience to the Merchants.

As to improving the means of bringing the produce to Port.

It is by facilitating existing means of communication, even though it be in a rough way, that Government can best aid the Merchant promptly without exceeding its legitimate functions.

Projects for bridged and metalled roads are not practicable within the next year or eighteen months; but there is a great extent of country capable of producing Cotton, which is now not easily accessible to ordinary country carts, even during the fair season; and probably it is by improving the present country cart and pack bullock tracks, and thus extending the mileage over which an ordinary load of Cotton may be conveyed at a rate of 2½ or three miles per hour, that the export of the next season's crop may be most effectually aided.

In this view the Governor General in Council requests that each local Government will at once take measures to have the lines of traffic between their Cotton-producing Districts and the port of shipment, whether on sea or river, examined and reported on by a competent Officer. This Officer should note, in general terms, the extent and probable cost of any improvements required to bring the existing country cart tracks up to the standard just described. For the execution of the improvements the Government should select the nearest executive authority as the one to be charged with the work; and where there is no such authority at hand, a special agency should be employed for the purpose; the only conditions being that the work to be undertaken should be capable of immediate execution.

For such purposes Officers of high scientific attainments as Engineers are not needed. An Officer of judgment and energy, with a capacity for rapidly estimating the probable cost of the very simple works required, will be almost as useful as an accomplished Engineer. In the event of any expenditure being required, which it is beyond the power of the local Government to sanction, application should be made to the Government of India for a special grant.

It would be very desirable that the Officers employed to examine and report should be accompanied each by a member of whatever commercial community may be most interested in the produce of the District, who might observe and report on any obstacles other than physical, which may appear to impede the Cotton trade. The combined report of two such gentlemen, if well selected, would furnish information of considerable practical value regarding any province in which they might be employed.

The Government of India will be prepared to bear the charge of the travelling expenses of any gentlemen who might be deputed by commercial communities to accompany its Officers.

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It is not intended to discourage, on the part of those who may be engaged as above described, suggestions of any extensive or costly work which may promise to subserve, in a large and more permanent manner, the great object in view, even though it may not admit of speedy execution, or be within the means of Government to sanction immediately.

Ordered, that a copy of this Resolution be communicated to the Governments of Madras and Bombay; to the Lieutenant Governors of Bengal, the North-Western Provinces, and the Punjab; to the Commissioners of Pegu, Nagpore, and Mysore; and to the Resident at Hyderabad.

Ordered further, that the local Governments and Administrations be requested to communicate a copy of the Resolution to the commercial communities at their chief Towns, through the Chambers of Commerce, or otherwise; with an invitation of any suggestions which may occur to those practically interested, and which may aid more effectually to attain the great national object in view.

(Signed) W. GREY,
Secretary to the Government of India.

ORDER THEREON, 19th March 1861, No. 638.

Ordered to be communicated to the Chamber of Commerce and the Trade Association.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Circulated to all Collectors, who will make any suggestions that may occur to them on the subject.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

W. Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 28*th March* 1861.

Received 17th. Apl.

No. 1,635.

Communicating Order of Government respecting the increased demand for Indian Cotton in England.

2 Spare copie
1 to Sub Coll
1 to Treasury D

57

CIRCULAR.

No. 1,637.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th March 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. BALMAIN, Esq., Officiating Sub-Treasurer, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 27th February 1861, No. 1,089 :—

SIR,

1. I have the honor to request the instructions of Government in regard to deducting Income tax on payments made at the Treasury on account of the Civil, Military, Medical and Apothecaries' Funds.

2. At present deductions are made more or less on payments on account of the three first Funds, but not on account of the last. The pensions paid by the Apothecaries' Fund are assessed by the Income Tax Assessors.

3. The assessment by the Sub-Treasurer is made, I imagine, under Section 26 of the Act. Hitherto the tax has only been levied on the annuities; but as payments are also made on account of the following objects, I wish to know whether they are properly exempted :—

Equipment allowance.
Passage money.
Loans.
Re-payments of donation over-deducted.

Passage money may be brought under the description of "Travelling allowance," but the Travelling allowance mentioned in the Act was probably for travelling on public duty.

Equipment allowance.—This can hardly come under the head of travelling allowance, and I do not see why it should be exempted.

Loans.—These of course should not be taxed in the first instance, but the deductions made for the re-payment, should not probably be exempted from the tax like ordinary subscriptions. Otherwise a person by forestalling his income escapes the tax altogether.

Re-payments of donation.—These should, I think, be subject to tax. When originally deducted from the allowances, they were exempted from tax on account of their being payments to a Fund, and when overpaid they should be taken out of the category of Fund subscriptions, and taxed.

4. The drafts generally mention on what account each payment is made; but a clear statement of every sum for which exemption is claimed, should be required.

5. The same rules might be made applicable to all the Funds.

ORDER THEREON, 19th March 1861, No. 643.

1. The Governor in Council resolves to refer to Calcutta for instructions regarding the "*Equipment allowances*" and "*Passage money*" referred to by the Sub-Treasurer.

2. The "*Re-payments of donations*" and "*Loans*" will be treated as Mr. Balmain proposes.

3. The Sub-Treasurer's letter will be communicated to the Trustees of the various Funds named, and their attention will be drawn to paragraph 4 regarding the mode of preparing drafts.

(True Extract.)
(Signed) C. G. MASTER,
Deputy Secretary to Government.

Circulated to all Collectors.
(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J. Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 28*th March* 1861.
Received 16 Apl

No. 1,637.

Communicating Proceedings of Government resolving to refer to Calcutta for instructions regarding the exemption or otherwise from the Income tax of payments made from various funds on account of "Equipment allowance" and "Passage money."

4: 61 A.J

Spare copies
1 to Subcollr
1 Income Depts

CIRCULAR.

No. 1,646.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th March 1861.

Nellore. Tanjore.
Bellary. Coimbatore.
Cuddapah. North Canara.
Madras.

1. The Board regret to find from the weekly returns of receipts of Income tax at Huzzoor Treasuries, that no such receipts are reported up to the 23rd instant in any of the Districts noted in the margin. In Trichinopoly only 11½ Rupees appear in the Return.

2. The Board are aware that these statements exclude receipts at Taluq Treasuries, but as nearly three quarters of the year have passed, the Huzzoor collections ought to have been considerable.

3. The Board request that the Collectors of the Districts above noted will report without delay what progress has been made up to the date of their respective reports, and why their collections are so backward.

4. The Board have already warned Collectors of the serious responsibility they are incurring by not giving due effect to the Law. The entire collections in the Provinces even up to this late date are so small, that Government cannot fail to animadvert strongly on the subject.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 28*th March* 1861.

Received 2d April

No. 1,646.

Requesting certain Collectors to report what progress has been made up to the date of their respective reports, and why their collections are so backward.

23-4-1861

2 Rare Colle

1 Sub Collr

61

CIRCULAR.

No. 1,724.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th April 1861.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Momidi, 25th March 1861, No. 46 :—

1. I have the honor to acknowledge the receipt of the Board's Proceedings under date 21st instant, No. 1,466, directing the adoption of the necessary steps for obtaining the required information in respect to the forthcoming Census of the Natives of Great Britain and Ireland, their wives and families, &c., at present residing in this District, and to request the Board's instructions with reference to paragraph 2 of the Government Proceedings therewith circulated, as to whether I am thereby relieved from obtaining the required information as regards those officers and subordinates of the Department Public Works, who may belong to the Army, and Pensioners, &c.

2. It is stated that I am only to obtain the said information as regards those "not in the Army," but I feel doubtful whether by this it is intended that all members of the Army at present in Civil emply and pensioners drawing pay in this District, &c., should be excluded from the Collectorate returns.

The Board are of opinion that Military men and Military pensioners should be excluded from the Collectors' returns, which are to include only persons *"not in the Army."*

(A true Copy and Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant

To all Collectors.

First Assistant.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 4th April 1861.

Received

No. 1,724.

Directing that Military men and Military Pensioners be excluded from the Collector's Census Returns.

2 Vernacular copies
1 to Sub Collr
~~1 to Treasury Dep[illegible]~~
1 to Translator

Recd [illegible]/61

82

CIRCULAR.

No. 1,760.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th April 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 15th January 1861, No. 280 :—

SIR,

I am directed by the Board of Revenue to acknowledge the receipt of the Government Proceedings, dated 27th August 1860, No. 1,446, and to submit as therein called for, the Statement of arrears of Revenue outstanding at the commencement of Fasli 1270, compared with Fasli 1269. It has been prepared from the Monthly Returns of Demand, Collection and Balance received from the Districts; and the delay in its transmission is owing to the late receipt of that Return for June 1860 from the Madras District.

ORDER THEREON, 25th March 1861, No. 692.

1. In pursuance of the order of Government of 27th August 1860, No. 1,446, the Board of Revenue submit a Statement of the arrears of Revenue outstanding at the close of Fasli 1269 compared with those at the close of Fasli 1268.

2. The total amount of current arrears is as given in the subjoined Statement :—

	At the end of Fasli 1268.	At the end of Fasli 1269.	Decrease.
	RS.	RS.	RS.
Land Revenue......	37,0[illegible]70	23,98,171	13,10,399
Other Revenue.. ...	2,80,052	2,53,755	26,297
Total...	39,88,622	26,51,926	13,36,696

In current arrears of Land Revenue there is on the whole a decrease in the latter year to the amount of 13,10,399 Rupees, being just one-third. But the whole of this decrease, and something more, viz., in the whole Rupees 13,75,111 is in the single District of Tanjore, in consequence of particular circumstances. In some Districts there was a large increase, and this is particularly the case in the Districts noted in the margin. The Collectors of North Arcot and Madras should be called upon to explain the cause of the very backward state of their collections. The attention of the Collectors of the other three Districts should be called to the necessity of looking more carefully to the punctual realization of the Revenue.

Land Revenue.

Districts.	Arrears (current) at the end of Fasli 1268.	Arrears (current) at the end of Fasli 1269.	Increase.	Per centage of the arrears on the Demand of Fasli 1269.
	RS.	RS.	RS.	
Godavery... ...	87,946	2,49,105	1,61,159	8
Cuddapah......	94,628	1,17,372	22,744	6
Madras...	98,328	1,72,950	74,622	12
North Arcot...	2,52,559	3,34,404	81,845	15
South Arcot...	1,35,770	2,03,510	67,740	7

Districts.	Proportion of the demand for Fasli 1269 left uncollected at the close of the year.
	Land Revenue.
Nellore...	6 per cent.
Tanjore...	8 ,,
Madura...	13 ,,
Salem...	6 ,,

3. There are other Districts in which the outstanding arrears at the close of Fasli 1269 were heavy, but which do not come into the table above given, because there were heavy arrears at the close of the previous year also. These Districts are given in the Statement in the margin.

4. The current arrears under heads other than "Land Revenue" do not require any notice.

5. The old arrears are as given in the following table :—

	Arrears at the end of Fasli 1268.	Arrears at the end of Fasli 1269.	Decrease.
	RS.	RS.	RS.
Land Revenue......	16,71,427	10,24,584	6,46,843
Other Revenue.....	1,00,710	60,838	39,872
Total...	17,72,137	10,85,422	6,86,715

	RS.
Godavery	4,286
Bellary	1,328
Coimbatore	697

On the whole there is a decrease of Rupees 6,86,715 or 39 per cent.; this decrease is gratifying, but the details do not require special notice. In three Districts only there was an increase, and they are noted in the margin.

6. The table prepared in the Government Office to show the portion of the Demand of Fasli 1269 left uncollected at the close of that year, will be furnished to the Board of Revenue for circulation to the Collectors. Full explanation should be called for from the Collector of Madura, as to the very large arrears in that District, and he should be enjoined to take active measures to prevent such a result in future years.

7. The return submitted by the Board of Revenue, and now reviewed, is useful; and will be much more so if placed before Government within a shorter period after the close of the Fasli. His Excellency the Governor in Council requests the Board to adopt measures for the future punctual submission of the Return, accompanied by one such as is appended to this order, and with explanation as to the cause of large arrears in any District.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

---

1. Circulated to all Collectors.

2. The Collectors of Madura and North Arcot will furnish the information required by Government.

(True Copies and Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

W Grant
First Assistant.

To all Collectors.

STATEMENT showing the portion of the Demand of Revenue for Fasli 1269 left uncollected at the close of the Fasli.

	Districts.	Land Revenue.			Total Revenue under all heads.		
		Current Demand for Fasli 1269.	Arrears (current) at the commencement of Fasli 1270.	Per centage.	Current Demand for Fasli 1269.	Arrears (current) at the commencement of Fasli 1270.	Per centage.
		RS.	RS.	RS.	RS.	RS.	RS.
1	Ganjam	10,13,976	22,430	2	19,55,789	27,803	1
2	Vizagapatam	12,78,582	29,922	2	16,22,611	32,798	2
3	Godavery	30,03,055	2,49,105	8	36,25,514	2,59,447	7
4	Kistna	28,89,212	35,326	1	38,06,430	38,400	1
5	Nellore	19,60,970	1,08,727	6	26,63,009	1,10,610	4
6	Cuddapah	18,36,639	1,17,372	6	21,01,055	1,37,743	7
7	Bellary	19,55,299	63,920	3	25,04,663	93,883	4
8	Kurnool	14,26,879	34,501	2	16,79,493	47,807	3
9	Madras	14,33,982	1,72,950	12	54,27,803	1,95,176	4
10	North Arcot	22,44,178	3,34,404	15	24,73,958	3,51,236	14
11	South Arcot	27,70,028	2,03,510	7	32,84,809	2,27,062	7
12	Tanjore	41,95,586	3,43,106	8	59,02,025	3,65,018	6
13	Trichinopoly	14,78,288	29,686	2	15,54,956	31,348	2
14	Madura	20,45,002	2,63,312	13	26,54,614	2,82,233	11
15	Tinnevelly	26,06,021	1,24,928	5	33,10,383	1,34,727	4
16	Coimbatore	24,49,464	78,382	3	26,69,322	95,015	4
17	Salem	20,24,895	1,22,710	6	22,69,948	1,40,719	6
18	North Canara	10,88,124	17,440	2	16,05,642	19,567	1
19	South Canara	11,19,691	31,081	3	15,33,506	43,071	3
20	Malabar	16,94,269	15,359	1	27,52,549	18,263	1
	Total...	4,05,14,140	23,98,171	6	5,53,98,079	26,51,926	5

Exd. J. Tulloch.

CIRCULAR. Regd

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 6th *April* 1861.

Received 20 Do

No. 1,760.

Circulating Order of Government reviewing the Statement submitted by the Board of arrears of Revenue outstanding at the commencement of Fasli 1270, and calling for certain information from the Madura and North Arcot Districts.

2 Spare Copies.
1 to Sub Collr.
1 C. S. D.

CIRCULAR.

No. 1,827.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th April 1861.

Read the following :—

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. FISHER, Esq., Collector of North Canara, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Sircy, 25th March 1861, No. 16 :—

1. With reference to the Fort Saint George Gazette Extra, dated 15th March 1861 and the Orders of Government thereon, received this day, I have the honor to request instructions as to whether Natives of Great Britain and Ireland, being Military Pensioners but not on the strength of the Army, are to make their Returns through me.

2. I further beg to be informed whether Natives of Great Britain who have married Country-born, Eurasians, or Native women, are to enter their families in the Returns to be made by them.

ORDER THEREON, 5th April 1861, No. 472.

1. The Returns for the Census of 1861 of Natives of Great Britain and Ireland being Military Pensioners with their wives and families, will be called for through the Adjutant General of the Army, and should be furnished on requisition to him.

2. The wives of whatever race and families of Natives of Great Britain and Ireland are to be entered in the Return—the place of birth of each being entered in the appropriate column.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

Circulated to all Collectors.

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

Dated 8th April 1861.

Received 15th do.

No. 1,827.

Circulating Order stating that the Census Returns of Military Pensioners with their wives nd families will be called for through the Adjutant General of the Army.

2 Spare Copies
to Sub Collr
& translation [illegible]
in the Gazette

CIRCULAR.

No. 1,838.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th April 1861.

Read Proceedings of the Madras Government, dated 4th April 1861, No. 467, Public Department, ordering that 50 copies of the Abstract reports upon the cultivation of Imphee seed in the Bombay Presidency be struck off at the Government Press, for distribution among persons interested in the success of the experiment.

(In Cons. 5th April 1861, No. 2,083.)

Resolved that the above Order be circulated to all Collectors for insertion in their Gazettes.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

J Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

File

Dated 9th April 1861.

Received 17th [illegible]

No. 1,838.

Circulating Order of Government forwarding copies of reports upon the cultivation of Imphee seed in the Bombay Presidency.

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from Surgeon Major EDWARD BALFOUR, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 28th February 1861.

Subsequent to my letter, addressed to you from the Museum, No. 87 of 8th May 1858, the supplies of the seeds of the Imphee and the Sorgho which were then obtained from the Cape of Good Hope and America, were widely distributed throughout the country.

2. The Government of Bombay has sent me with Order of 22nd February, No. 225 of 1861, an Abstract by the Conservator of Forests, of reports on the cultivation of Imphee in the Bombay Presidency for the year 1860.

3. I have the honor to enclose this Abstract, as the Honorable the Governor in Council may perhaps deem the information contained in it of sufficient value to be made public in the Official Gazette; or, in the form of a Pamphlet, distributed through the Revenue Department, amongst all interested in this recently introduced product.

Abstract of Reports on the cultivation of Imphee in the Bombay Presidency for the year 1860.

Reports on the experimental cultivation of Imphee in 1860, having been received from nearly all the Collectorates of Bombay, and having perused them with much interest, the Conservator of Forests has the honor to make the following observations.

2. In order to impress on the minds of all interested in the progress of Agriculture in India the great importance of success in this matter, it seems necessary to bring to their notice, as a preliminary step, the very short interval (compared with Sugar-cane) between the sowing of Imphee and the extraction of the sugar, viz., about 100 days, while the Sugar-cane requires 420 days; therefore Imphee Sugar can be produced at one-fourth of the labour and expense, and the ground left available for other crops.

3. Wherever these experiments on Imphee have been successful, the result is conclusive, and cannot be invalidated by any argument.

4. But the same remarks will not equally apply to unsuccessful experiments: these are not conclusive against the plant for many reasons.

5. A first failure might be attributable to several causes within control, as well as to unsuitable climate.

6. It is not by one experiment that the value of any new object of culture can be ascertained.

7. The nature of the plant may be imperfectly known, as, for instance, at Sholapoor the whitish powder, which covers the Imphee in a state of vigorous health, was mistaken for a sign of disease, and probably after the discovery it was left to its fate.

8. Another probable cause of failure is thick sowing, and of this the Conservator has himself been an eye-witness.

9. In a field where Imphee had been sown thickly it was surprising to see the vast difference between those stalks which had a little room, and consequently a larger amount of food; instead of the plants being at least 2 feet distant from each other, 5 to 6 grew within one square foot, and it is scarcely necessary to add that they were diminutive depauperated specimens. Another and more obvious cause of failure may be poverty of soil. A gramineous plant growing to the height of 9 feet and 3 inches diameter in 75 days, as was the case in the Candesh experiment, demands a great amount of silicate of potash ready and fit for absorption.

10. The last probable cause of failure may have been an irregular or scanty supply of water.

11. All these are within the control of the cultivator, and, therefore, it would be premature to come to the conclusion, to with the majority of the Reports lead, that it is not a desirable article of cultivation.

12. From what is known of the nature of Imphee, as well as from the eminent success which has attended its cultivation in Upper Sind, the Conservator was prepared to bear most

favorable accounts from Ahmedabad and Sholapoor, places having a climate most nearly approaching to Sind, and yet the reports from these Collectorates are decidedly unfavorable, and lead to the supposition that the causes of failure may be obviated in future.

13. The favorable reports are from Belgaum, Sattara, and Candesh.

14. At Belgaum the plant was luxuriant, 11 feet high, with excellent stalks, full of sweet juice.

15. At Sattara it reached a height of 8 feet, and was much appreciated by cattle, and 40 stalks made 1 lb. of Goor. From this amount of Goor it is impossible to judge what a Beegah would produce without knowing what ground was occupied by 40 stalks. If the seed was as thickly sown as in the field alluded to above, it would only be surprising that they yielded any Goor at all.

16. As the proportion of rind to pith increases with the size of the stalks in a multiple ratio, the great object is to grow them as large and thick as possible, which can best be done by sowing in drills.

17. In Candesh the plants were 9 feet in hieght and 3 inches in diameter in 75 days from the time of sowing, but were said to contain little or no saccharine matter, a singular circumstance in such vigorous plants, and which can be accounted for only by supposing an excess of water, or a very clouded sky, during the time of ripening.

18. All the other reports are said to be absolute failures.

19. As the Imphee approaches most nearly to Jowaree in habit and constitution, it would be a waste of labor to attempt its cultivation where Jowaree will not succeed, but, for the reasons stated above, the Conservator would recommend that the experiments be repeated in all Jowaree Districts, and, if possible, on a larger scale.

20. It should not be allowed to grow near Jowaree, with which it most readily hybridizes.

21. The opinion of the late Conservator, as contained in the Ahmednuggur report, "that the Imphee could not compete with the Sugar-cane, as long as 16 lbs. of Goor can be sold for 1 shilling," must be judged by the following facts.

22. The present price of Goor in the Deccan is only 8 lbs. for a shilling.

23. A Beegha of Sugar-cane, after the protracted labour of planting, constant irrigation and weeding, over a period of fourteen months, produces 1,500 lbs. of Goor in the most favorable circumstances, while Imphee produces 500 lbs. in less than one-fourth of the time, and with one-fourth of the labour and expense; while the ground on which it grew may produce 2 other crops while the Sugar-cane is still growing.

24. If the Imphee is regarded simply as a forage for cattle of the most superior description, it is desirable to persevere in its cultivation.

25. In the report of the Poona experiment it is stated that Imphee Kurbee went five times as far as ordinary Kurbee. Imphee is now an established article of Sind cultivation, and will certainly be one of its finest products.

26. Irrigation is necessary wherever the rain is either scanty or irregular.

27. It is not wise to condemn the soil to give that which it produces at a disadvantage, at the expense of what it produces willingly.

28. It ought to be the aim of agriculturists to derive the most advantageous results from the forces of nature; to fight against them is the height of folly; but the Conservator is of opinion that these observations cannot yet with justice be applied to the cultivation of Imphee, which should be experimented on still further, to establish its character, particularly in Guzerat, Kattiawar, and the Eastern Deccan.

(Signed) N. A. DALZELL,

Conservator of Forests and Superintendent
Botanical Garden.

No. 225 of 1861.

General Department.

Forwarded for the information of Dr. Balfour.

(Signed) A. D. ROBERTSON,
Acting Secy. to Govt.

BOMBAY CASTLE,
22nd February 1861.

From J. D. INVERARITY, Esq., Commissioner in Sind, to Dr. BALFOUR, Government Central Museum, Madras, dated 16th November 1860, No. 2,398.

Revenue Department.

I have the honor to forward for your information, the accompanying report by Captain Cowpar, Deputy Collector of the Nowshera District in the Hyderabad Collectorate, on the result of the cultivation of a portion of the Imphee seed furnished to me through the Madras Board of Revenue in February last.

No. 252 of 1860.

Report of Captain Robert Cowpar, on the Imphee cultivation, conducted under his Superintendence in the Nowshera Districts during the season 1860.

Revenue Department.

1. There were altogether eight and a half Beegahs of Imphee grown this year in seven different fields and in various localities of the District.

2. The sowing took place during the first and second weeks of July, the usual Jowaree sowing season. The quantity of seed per Beegah was 4 lbs. and this was found to be quite enough, for each seed produces from two to four stalks. The seed used was the produce of that grown in the District last year.

3. Jowaree was sown alongside the Imphee, the ground was prepared in the same manner for both, and the after treatment up to the time of reaping was in all respects the same.

4. Where the Jowaree crop was good so also was the Imphee, and in one field where the supply of water fell short in September, both were equally failures. In some fields the stalks of both Jowaree and Imphee were from 9 to 10 feet high, in others according to the quality of the soil they varied from 6 to 9 feet.

5. Both crops came into ear about the same time, and about 15th October, both were ready for reaping. The appearance of the Imphee at this time was as follows. The stalk was stouter at bottom and thinner at top than that of Jowaree. It had a solid sugar-cane like appearance, the joints or rings being closer and more numerous, and the weight, as was found after being cut, about three times that of Jowaree. The ear was open and feathery and contained much less seed than Jowaree.

6. In each field experiments were made to ascertain the quantity of sugar or rather ghoor, the stalks of a certain area were chopped and pressed and the juice boiled down in the same manner as they do with sugar-cane, but as the workmen were not in every case equally expert and careful the results varied considerably. In some fields the produce per Beegah was only 200 lbs. while in others it was as high as 500 lbs. I may safely say therefore that the stalk of a Beegah of good Imphee will produce if properly treated, 500 pounds of Ghoor.

7. On the Imphee cultivation I levied the Government demand in kind, the exact quantity of grain I have not yet ascertained, as it has not been cleaned, but there will be enough to supply seed in small quantities to all applicants within the Collectorate.

8. To sum up the results of my experiments Imphee grows in these Districts luxuriantly, and requires nothing more than the ordinary treatment of Jowaree. The sowing season like that of Jowaree commences about 24th June and ends about 20th July. The proper quantity of seed is four (4) pounds to the Beegah of 2,500 square yards. When the grain has hardened, which

takes place about one hundred days from the date of sowing, the stalk if treated like sugar-cane, will yield (500) five hundred pounds of Ghoor, and the produce of grain will be about half that of common Jowaree.

(Signed) R. COWPAR, Captain,
Deputy Collector.

(True Copy.)

(Signed) —STEWART,
Assistant Commissioner

ORDER THEREON, 4th April 1861, No. 467.

Fifty (50) copies of the Abstract of Reports upon the cultivation of Imphee seed in the Bombay Pesidency will be struck off at the Government Press for distribution among persons interested in the success of the experiment.

(True Extract.)

T. PYCROFT,
Chief Secretary.

To the Board of Revenue.

Exd. F. Cartledge.

27—4—1861

2 Spare Copies

1 Salt Dy Collector

1 [illegible]

answered 30 4/61

68

CIRCULAR.

MISCELLANEOUS.

No. 1,999.

From J. D. SIM, Esq., Secretary to the Board of Revenue,

To COLLECTORS OF SALT DISTRICTS.

SIR,

1. With reference to my Telegram, dated 3rd April 1861, I am directed by the Board of Revenue to request that you will report on what date the price of Salt was raised at each Kotaur of your District.

2. If the old and new prices were both in force on that date, the sales at each of those prices (by retail as well as by wholesale) on that day should also be given.

I have the honor to be,
Sir,
Your most obedient servant,

(Signed) J. D. SIM,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
18th April 1861.

(True Copy.)

Grant

First Assistant.

Exd. J. Wright.

To M.R.R. Ram Rao Dy Collector in charge of Salt [illegible] who is requested to furnish at once the information required above.

Sgd. [illegible]

CIRCULAR.

From the Secretary to the Board of Revenue.

To All Collectors of Salt Districts

Dated 18th *April* 1861.

Received 27th Do

No. 1,999.

Requesting the date on which the price of salt was raised at each Kotaur.

1 Reg 1801
2 Trans Copies
1 Sub Collr
1 Income tax office

69

CIRCULAR.

MISCELLANEOUS.
No. 2,064.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd April 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following :—

FINANCIAL DEPARTMENT.

Read the following Extract from a Despatch from the Right Honorable the Secretary of State for India, dated London, 28th February 1861, No. 17.

Public Letter, dated 10th August 1860, No. 72.

4. The Circular which has been addressed by your Government to the Collectors of the several Districts under your Presidency, relative to the introduction of the Income tax, appears to be judicious.

5. Her Majesty's Government entertain no doubt but that the efforts of your Government, to bring the Act into effective operation, will be ably seconded by the Officers to whom the duties of the collection of the Taxes is entrusted.

No. 183.
Proceedings of the Madras Government, dated 10th April 1861.

2. Paragraphs 4 and 5 of the foregoing Despatch, will be communicated to the Revenue Department.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

ORDER THEREON, 13th April 1861, No. 828.

Ordered to be communicated to the Collectors, through the Board of Revenue.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Circulated to all Collectors.

(True Extracts.)

(Signed) J. D. SIM,
Secretary.

(True Copy.)

Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS of the BOARD of REVENUE.

To All Collectors.

File

Dated 22nd *April* 1861.

Received

No. 2,064.

Communicating Order of Government, forwarding Extract from a Despatch from the Right Honorable the Secretary of State for India, approving of the Circular issued by the Madras Government, to the Collectors of the several Districts, relative to the introduction of the

2 These Copies
1 Sub Collr
1 [illegible]

This must be
duly attended to

20

CIRCULAR.

No. 2,105.

MISCELLANEOUS.

From J. D. SIM, Esq., Secretary to the Board of Revenue,
TO ALL COLLECTORS.

SIR,

1. I am directed by the Board of Revenue to remind you that your Administration Report for the Official year 1860-61 will shortly be due.

2. The Board particularly request that you will take care that the entries of Revenue, &c., of past years in your Returns correspond with those given in your former Reports, and that any errors which may since have been detected may be duly explained.

3. In addition to the usual subjects of such reports, the Income Tax, Stamp Act and Customs Laws, should be specially noticed, as well as the increased price of Salt, the new Tariff, the revision of Establishments, and Batta Rules.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) J. D. SIM,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
23rd April 1861.

(True Copy)

W. Grant

First Assistant.

Exd. J. Wright;

[illegible]

CIRCULAR.

From the Secretary to the Board of Revenue.

To All Collectors.

Dated 23rd *April* 1861.

Received [illegible]

No. 2,165.

Calling attention to the Administration Report for 1860-61 being shortly due, and to special notice being given to the Income Tax, Stamp Act, Customs Laws, the increased price of Salt,

2 Par Colle
1 Sub Coll
1 D Coll

71

CIRCULAR.

No. 2,119.

Proceedings of the Board of Revenue, dated 24th April 1861.

Read the following Indents for Treasury Scales received agreeably to the Board's Circular, No. 549, dated 31st January 1861 :—

Vizagapatam, My. No. 481, dated 9th, in Cons. 22nd February 1861.
Godavery District, „ 607, „ 27th February, in Cons. 9th March 1861.
Kistna District, „ 661, „ 5th, in Cons. 9th March 1861.
Nellore, „ 595, „ 25th February, in Cons. 2nd March „
Bellary, „ 608, „ 25th, in Cons. 9th March 1861.
Cuddapah, „ 515, „ 16th „ 22nd February 1861.
Kurnool, „ 494, „ 15th, „ 22nd February 1861.
Madras, „ 423, „ 12th, „ 16th „ „
North Arcot, „ 457, „ 15th, „ 22nd „ „
Tanjore, „ 555, „ 23rd February, in Cons. 2nd March 1861.
Trichinopoly, „ 542, „ 21st, „ „ 2nd „ „
Madura, „ 440, „ 12th, in Cons. 16th February „
Tinnevelly, „ 422, „ 7th, in Cons. 16th February 1861.
Salem, „ 420, „ 12th, „ 16th „ „
Coimbatore, „ 421, „ 11th, „ 16th „ „
North Canara, „ 632, „ 26th February, in Cons. 9th March „
South Canara, „ 796, „ 12th, in Cons. 23rd March 1861.
Malabar, „ 361, „ 6th, „ 16th February „

1. The supply of scales stated to be available in the Presidency Arsenal falling short in the descriptions specified in the margin,* of the aggregate number indented for by the several Collectors under these respective heads, the Board resolve to make the following general allotment in which due regard has been had to the requisition from each District, and the number of scales actually available :—

Districts.	Copper Scales to weigh.						Brass Scales to weigh.					Total number allotted for each District.	Total number indented for by each Collector.
	RS. 2000	RS. 1000	RS. 500	RS. 200	RS. 100	RS. 50	RS. 26	RS. 20	RS. 10	RS. 50 in $\frac{1}{4}$ Rupees.	RS. 50 in $\frac{1}{8}$ Rupees.		
	Number available in Arsenal.												
	2	33	35	30	105	102	104	6	6	50	49		
Vizagapatam	...	1	1	...	1	...	...	...	...	1	1	5	5
Godavery District	...	...	2	1	11	10	...	...	...	2	2	28	30
Kistna District	...	...	...	1	2	...	...	...	...	1	1	5	5
Nellore	...	1	1	2	15	12	...	...	...	2	6	39	52
Bellary	...	1	...	...	16	...	...	...	...	1	1	19	19
Cuddapah	...	1	1	...	...	11	...	1	1	1	1	17	19
Kurnool	...	10	...	...	10	2	...	1	1	2	2	28	29
Madras	...	1	4	3	7	...	...	...	...	7	4	26	29
North Arcot	...	1	1	...	10	10	2	...	1	8	4	37	42
Tanjore	1	...	2	...	...	17	...	...	...	3	3	26	33
Trichinopoly	...	...	3	4	7	7	...	1	1	7	4	34	37
Madura	...	1	2	...	...	10	2	...	...	2	2	19	19
Tinnevelly	1	10	4	6	...	...	...	...	...	...	...	21	21
Salem	...	1	2	...	14	11	...	...	...	3	...	31	36
Coimbatore	...	1	6	4	4	12	13	...	...	9	7	56	68
North Canara	...	...	2	3	2	...	...	...	...	1	1	9	9
South Canara	...	...	1	...	3	...	...	...	...	...	...	4	4
Malabar	...	2	3	6	3	...	...	...	2	...	10	26	34
Total...	2	31	35	30	105	102	17	3	6	50	49	430	491

* To weigh 2,000 Rupees.
„ 500 „
„ 50 „
„ 50 „ in ¼ Rupees.
„ 50 „ in ⅛ „

2. It will be seen from the above Statement that a certain number of scales for weighing 20, 26, and 1,000 Rupees respectively have not been absorbed in the distribution, as the calls for such kinds were limited; should any such, however, be required in the Districts which have not received a full supply, separate indents can be forwarded for the additional number that may be wanted.

3. With the exception of that from Bellary, all the indents were accompanied by covering letters which were unnecessary under the Board's Circular, No. 4,230, dated 18th September 1860. A reference to the Board's call either at the head of the indent, or in the column of remarks would have been sufficient.

4. No indents have been received from Ganjam and South Arcot.

5. A general indent prepared in this Office is herewith forwarded to the Principal Commissary of Ordnance, who is requested to despatch the scales direct to the Collectors according to the above allotment at an early date.

(A true Extract.)

(Signed) R. A. DALYELL,
Acting Sub-Secretary.

(True Copy.)

First Assistant.

To Lieutenant-Colonel J. L. Barrow, Principal Commissary of Ordnance, with Indent.
Copy To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 24*th April* 1861.

Received

No. 2,119.

Recording remarks on the Indents received from the Collectors of the several Districts for Treasury Scales, and making a general allotment in which due regard has been had to the requisition from each District and to the number of Scales actually available.

9 May 1861
7 Press copies
1 Income tax Officer
& distribute to all

CIRCULAR.

MISCELLANEOUS.

No. 2,219.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

Several instances having recently occurred in which the collection of Income tax has not been effected with proper regard to secrecy, I am directed by the Board of Revenue to call your attention to Part XVI of Act XXXII of 1860, and to their Proceedings, dated 17th April 1861, No. 1,993, and to request that you will make its provisions generally known in your District.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
1st May 1861.

(True Copy.)

W. Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

From the Secretary to the Board of Revenue.

To All Collectors.

Dated 1*st May* 1861.

Received

No. 2,219.

Calling attention to Part 16 of Act XXXII of 1860, and to Board's Proceedings of 17th ultimo, No. 1,993, respecting the collection of Income tax.

14 May 1861

2 Thase copies

1 Income tax office

1 Sub Collr

74

CIRCULAR.

No. 2,276.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To all Collectors.

Sir,

I am directed by the Board of Revenue to request that you will forward with the least possible delay and in the form annexed, a brief Tabular Statement, exhibiting the total amount of Income tax assessed in your District up to 30th April last, and also the amount actually collected up to the same date, in the Taluqs as well as at the Huzur.

Name of District.	Account of Income tax assessed up to 30th April 1861.				Collections up to 30th April 1861.		
	At 2 per cent. Rupees.	At 1 per cent. Rupees.	At 3 per cent. Rupees.	Total.	At 1 per cent. Rupees.	At 2 and 3 per cent. Rupees.	Total.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

Revenue Board Office,
Chepauk,
4th May 1861.

(True Copy.)

G Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 4th May 1861.

Received

No. 2,276.

Calling for a Statement of Income tax assessed in the District up to 30th April last, also the amount actually collected up to the same date in the Taluqs as well as at the Huzur.

30 May 1861
2 Spare Copies
1 Hd Sub Collr
1 Tahsildar

25

CIRCULAR.

MISCELLANEOUS.

No. 2,317.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th May 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from C. Pelly, Esq., Member of the Board of Revenue :—

Requesting to be informed whether the Government Order of 22nd March 1861, No. 673, regarding the enfranchisement of Service Inams, refers only to Kurnool or to the Ceded Districts in general.	(Here enter 8th April 1861, No. 827.)

ORDER THEREON, 26th April 1861, No. 939.

1. In their Order of 22nd March 1861, No. 673, replying to Mr. Pelly's Report on the Village Establishments of Kurnool, the Government approved the general principle of enfranchising Village Service Inams, so as to provide a fund for paying the Office bearers in money, and to avoid the invidious measure of depriving the co-sharers entirely of their portions of the Inam. The rate of enfranchisement was fixed at two-thirds of the assessment. In his present letter, Mr. Pelly solicits instructions whether that Order is to apply to Kurnool only, or to the whole of the Ceded Districts, or to all the Districts of the Presidency.

2. The Governor in Council is not prepared at present to make the Order applicable to any other District than that for which it was specially designed. Undoubtedly it will be advisable to deal with Village Service Inams on one general principle, but in the details, it may be necessary to make distinctions. In pursuance of the intention expressed in paragraph 3 of his letter, Mr. Pelly will report separately on the arrangements proper for applying the principle of treatment adopted in the Order of the 22nd March, to the Village Service Inams of other Districts.

3. Adverting to the objections stated by the Collector of Bellary, the Government observe that the proportion of cultivable waste Inam in the statement submitted by him is only 5 per cent., which is quite insignificant. If the lands are enfranchised, the waste portion will probably be still smaller. The uncultivable waste would no doubt be given up under paragraph 15 of the Order of March 22nd. It would be very undesirable to make the payment of Inam quit-rent dependent on season or circumstances.

4. The contemplated cess should certainly be levied on Inam lands, but in order partly to meet that demand, the Government resolve now to fix the enfranchisement rate at five-eighths of the assessment, being ten Annas in the Rupee instead of two-thirds. This applies to Kurnool.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letters from C. Pelly, Esq. :—

Submitting for consideration and orders of Government a report on the propositions of the Collector of Kurnool with regard to the Village Establishment of his District.	(Here enter 8th December 1860, No. 665.)

Recommending for sanction the proposition of the Inam Commissioner regarding the future emoluments of the Village Officers.	(Here enter 12th January 1861.)
Submitting copy of a letter from the Inam Commissioner suggesting the enfranchisement of all Village Service Inams in the Ceded Districts at two-thirds their assessed value.	(Here enter 6th February 1861, No. 733.)

ORDER THEREON, 22nd March 1861, No. 673.

1. The three papers here recorded refer to the subject of the remuneration of village servants belonging to the Revenue and partially to the Police Department; and some important questions in connection with the subject are brought forward for decision. The first and longest paper relates to Kurnool, and contains Mr. Pelly's report on the Collector's plan for that District.

2. The village servants' emoluments in Kurnool consist, as elsewhere, partly of rent-free land and partly of fees. The latter comprise "Merah" or contributions in kind at harvest time by the Ryots, and "Vartana" or payments chiefly in money by the non-agricultural community.

3. The Inam lands are very extensive, comprising 4,46,090 acres, assessed roughly at Rupees 4,14,013 of which one-fourth is waste. This amounts to not less than 29 per cent. on the Revenue of the District for Fasli 1268, which was [illegible]pees 14,24,000 in round numbers.

4. The land is valued at the same rate as Government land, of which the assessment is said to be too high. Considering however that the average is under one Rupee per acre, that village Officers under the loose rule of Native powers are not likely to have taken the worst land, and that even in those of the old British provinces in which a proper Survey does not exist, alterations of classification are a very common mode of alleviating over-assessment, it may be doubted whether the Inam lands of the District are over-assessed.

5. The fees amount to Rupees 49,270, of which Rupees 17,388 are paid in the single Taluq of Putticondah, transferred from Bellary. They are also levied in much the same way though at lower rates in the Cumbum and Dupad Taluqs, transferred from Cuddapah. In Kurnool proper they are still paid voluntarily, notwithstanding an order of one of the early Commissioners abolishing them. In Putticondah they amount to 10 per cent. on the revenue. On the whole District they are 3½ per cent.

6. Thus the Inams and fees altogether amount, as valued, to Rupees 4,63,772 or 32½ per cent. on the Revenue of Fasli 1268.

7. There are nearly 24,000 servants, or about one to every 27 of the population.

8. Mr. Minchin's propositions have reference mainly to the Revenue servants whose Inams are shown in the following abstract:—

		Inams.		Fees.		Total.
Reddies..............	Rs.	63,114	Rs.	3,494	Rs.	66,609
Curnums............	,,	1,33,641	,,	11,691	,,	1,45,333
Vetties.............	,,	98,819	,,	5,443	,,	1,04,263
Total......	,,	2,95,574	,,	20,628	,,	3,16,205

9. The leading points in his plan are the following:—

I. To enfranchise the whole of the land Inams at half assessment; and thus to obtain the means of paying money stipends to the office-bearers. The Inams thus dealt with would yield, it is stated, a sum of Rupees 1,47,787 yearly.

II. To abolish all existing fees and in their place to levy a general cess of 6¼ per cent. or one anna in every Rupee which, on the Revenue of Fasli 1268 would yield 89,000 Rupees.

III. To assign the proceeds of the Reddies' Inams and one-third of the proposed cess, to the Village Police, and the remainder* to the Revenue Department.

* Rupees 1,75,563.

IV. To make the office of Potail or Headman honorary and magisterial only, on the plan proposed by Ranga Charlu, Special Assistant of the Inam Commissioner.

V. To unite or club together two or more villages, where conveniently situated, so that each such group shall form a convenient charge for a set of village Officers. He has gone carefully over the District, and proposes a scheme which would reduce the whole number of villages from 1,112 to 696.

VI. He proposes a scale for paying the Curnum and Vetties money salaries according to the size, &c., of their villages.

VII. On the whole the number of servants would be reduced from 25,000 to 5,000.

10. The Government have already refused to entertain the proposal of making the Headman's office honorary. Mr. Pelly therefore provides for the remuneration of these Officers on Mr. Minchin's scale, and the calculation then stands thus :—

	RS.
Salaries of Potails...............	74,052
Curnums............................	85,188
Vetties...............................	61,410
Total...	2,20,638
Assets.	
Half assessment of Inams...	1,47,786
Deficit...	72,852

This deficit is 5⅛ per cent. on the Revenue of Fasli 1268. The proposed cess of 6¼ per cent. would produce 89,000 so that *altogether* there would be a net excess of about 16,000 Rupees.

11. In his review of the Collector's plan, Mr. Pelly throws out a suggestion that instead of half assessment, the Inams should be enfranchised at two-thirds; his two subsequent letters contain a stronger expression of his opinion to that effect, and are accompanied by letters from the Inam Commissioner advocating the same course.

12. The order of September 3rd 1859, as subsequently modified on this point by the order of 15th February 1860, No. 233, provided that in dealing with village Service Inams, so much should be reserved as, added to the available fees of the office, would afford a suitable provision for the office-bearer; and that the remainder should be enfranchised at half the fixed assessment. In the order of December 4th 1860, No. 2,301, the Government adopted for the Ceded Districts (paragraph 5) a maximum scale of rates of remuneration proposed by Mr. Pelly for Maniyakarans and Curnums, which was designedly fixed high, with the object of avoiding extensive confiscations in those Districts, where the village Service Inams are known to be very large.

13. It is now pointed out that though this rule is liberal as regards the office-bearers, it would operate hardly on the co-sharers not holding office; who would be compelled to give up their shares of the Inam, in order to provide an inordinate remuneration for the office-holders. The Government fully recognize the force of this objection; and to this it is to be added that with these extensive Inams attached to offices, much inconvenience and ground of complaint would be caused, when a change of incumbency took place, as it often must from various causes, out of the line of inheritance. Those who had held and had improved the Inam land would think it hard to have to give it up to another; and yet without such transfer, the emoluments of the incoming office-holder could not be secure, and the present evils would be perpetuated.

14. On the whole, the Government, after careful consideration, are of opinion that the course now proposed will be the best; viz., to enfranchise the whole of the Service Inams at two-thirds of their fixed assessment, and to pay money stipends to the office-bearers. Under this rule, the wants of the office will be adequately provided for, while the co-sharers will be far better off than under the recent order; they will retain their shares of the Inams, subject to a payment of two-thirds of the fixed assessment, instead of in general losing them entirely.

15. In paragraph 6 of his letter of December 8th, Mr. Pelly adverts to the fact that a fourth of the Inam in Kurnool is waste. It will be at the option of the holders to give up such part of their Inam as they do not wish to retain on the terms now fixed, whether because it is uncultivated or from any other cause; but all that they elect to retain will be dealt with under the present order. Inam land relinquished will be immediately transferred to the head of Government land.

16. In the case of all classes of servants except the Maniyakaran, the possession and care of land is undesirable. It takes up the time of the Curnum, the Shroff, the Vettiyan, and others, which would be better given to the duties of their office. But the time of the Maniyakaran is not required to be wholly given to his official duties; and it is desirable, for the sake of the respectability which it brings, that Officers of this class, should be among the leading Ryots of their villages. It will be provided therefore that in the case of Maniyakarans the stipend, instead of being paid in money, will be allowed him in the form of deduction from the payments on account of his Putta.

17. The Governor in Council wishes Mr. Pelly to re-consider his proposed scale of remuneration for village servants. As remarked in the order of December 4th 1860, they form, on that scale, a very heavy charge on the Revenue. Under the arrangement now ordered, it will not be necessary to allow the maximum rates, and even the minimum rates may in some cases be reduced. Economy may also be effected by a judicious clubbing together of small villages, as contemplated in the original order of September 3rd 1859, and of which Mr. Minchin has given so good an example.

18. With reference to the stipend of Maniyakarans in particular, the Government are of opinion that Mr. Pelly's scale is too high. As already said, this Officer's time will be only partially taken up by his duties, and the very tenure of office gives him weight and influence in the village, and the use to some extent of the inferior village servants. It is not desirable that the office should be honorary only; the Government consider such a state of things to be inconsistent with efficiency. But with a stipend greatly less than that assigned to the Curnum, the office of Maniyakaran will still be an object of primary ambition to all the leading resident Ryots.

19. This present order treats of village Service Inams only. The subject of village fees is also touched on in the papers before Government; but that will be dealt with in a separate order.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

In Cons. 23rd March 1861, No. 637.

Resolved that the above letter and the previous Order of Government, dated 22nd March last, No. 673, R. D., be circulated to all Collectors, for their information.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

To all Collectors.

Dated 6th May 1861.

Received

No. 2,317.

66

Communicating Order of Government, stating that the principle of enfranchising Village Service Inams refers only to Kurnool and fixing the enfranchisement rate at five-eighths of the assessment instead of two-thirds.

17 Aug 1861
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78

CIRCULAR.

MISCELLANEOUS.

No. 2,315.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th May 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following :—

Comparative Statement of the Collections of Revenue in the several Districts of the Madras Presidency for March 1861, in Fasli 1270, submitted by the Board of Revenue.	(Here enter 20th April 1861, No. 2,060.)

ORDER THEREON, 30th April 1861, No. 965.

Kistna.	South Arcot.
Bellary.	Madura.
Kurnool.	South Canara.
Madras.	

This Statement will be sent home as usual, for the information of the Secretary of State. In the Districts noted in the margin, a falling off, large in some cases, is attributed to want of punctuality in the payment of Kists. This is a reason which the Government cannot admit, and which reflects discredit on the Revenue Officers of the District. By Act XXXIX of 1858 the Collectors have now full means of enforcing the punctual payment of the Revenue; and they have repeatedly been informed that it is the desire of the Government that the Act should be fully made use of. The attention of the Collectors of the Districts named should be called to the subject, and the Government trust that future Returns will exhibit improvement.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Ordered to be circulated to all Collectors for information, and for the special attention of the Officers mentioned by Government.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE,

To All Collectors.

Dated 6*th May* 1861.

Received

No. 2,315.

Communicating Order of Government, calling t attention of certain Collectors to a large f r off attributed to want of punctuality in ment of Kists.

28 May/61

CIRCULAR.

79

MISCELLANEOUS.

No. 2,359.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th May 1861.

Read the following:—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Board of Revenue :—

Submitting the Board's usual Annual Report on the operations of the Local Funds in the several Districts of the Madras Presidency, during the official year 1859-60. (Here enter 22nd February 1861, No. 995.)

ORDER THEREON, 30th April 1861, No. 974.

1. The foregoing is the report on the Local Funds in the Districts throughout the Madras Presidency for the official year 1859-60.

2. The total receipts on account of Local Funds, in the sixteen Districts where they existed in the year under review, were Rupees 1,80,326. The sum of Rupees 1,45,673 was expended; and the balance, added to the sums already in hand from the previous year, amounted to Rupees 1,63,362; so that not half of the funds available was actually employed.

3. The figures in the preceding paragraph are those of the Board's Statement, corrected according to the explanation in paragraph 9 of the report. It is there noticed that the actual expenditure was Rupees 1,45,673; the difference between that and the amount shown in the Statement, being Rupees 8,207, having been improperly credited to Local Funds, and therefore re-credited to Government revenue. It would have been better to exclude this item from the Board's Statement altogether.

4. The receipts in 1859-60, corrected as above, show a net increase of Rupees 20,153 over those of the previous year. This increase is principally from the "Road" and "Cattle Fine" Funds. Large sums still remain to be brought to the Local Fund from the latter source; for one District (Tanjore) 12,000 and odd Rupees was so brought to account in the year under report, though the balances at the end of 1859 amounted, in all the Districts, to more than 88,000 Rupees.* The greater part if not the whole of this, will, under the Order referred to, be credited to the "Local Funds," and there will be besides a regular annual income.

* See Order of 4th June 1860, No. 705, Judicial Department, paragraph 10.

5. The revenue from "Ferry Rents and Tolls" and from the "Cart Tax" fell off, from causes stated by the Board in paragraphs 4 and 5 of their Proceedings; and a further falling off may be expected under the head of "Cart Tax" on account of the abolition of that cess in Salem.

6. The scope for useful expenditure on roads and other local improvements being so great, it is desirable that the outlay from Local Funds should more nearly keep pace with the receipts than it has hitherto done. At the close of the year under report the unexpended balance exceeded the whole year's expenditure; and a large sum has to be added for cattle fines. The only Districts in which the amount remaining bore anything like a suitable proportion to the expenditure, are Bellary and South Arcot;† but the Government believe it would be found practicable to work still more closely up to the receipts.

	Expenditure.	Remainder.
† Bellary............	Rs. 13,374	Rs. 5,122
South Arcot......	„ 35,676	„ 12,699

In the three Districts noted in the margin,‡ the Local Fund seems to have been almost wholly overlooked.

‡ Madras.........	Rs. 883	Rs. 12,630
Madura.........	„ 1,198	„ 11,317
Coimbatore....	„ 305	„ 13,641

The Board will be requested to call the attention of Collectors and District Engineers to the subject of this paragraph.

North Arcot	Rs.	30,787
South Arcot	,,	35,678
Malabar	,,	26,728
Total		1,03,193

7. Of the actual outlay more than two-thirds was spent in the three Districts of North and South Arcot and Malabar.

8. In Malabar the principal outlay was on large bridges, which no doubt are works of much utility. But the condition of various roads in the District being such as the Collector dessribes,§ it appears to the Government that it will be better to devote to a larger portion of the Local Fund to their maintenance.

§ Board's Proceedings, paragraph 11.

9. In North and South Arcot the chief works were road improvements. In the latter District these have been going on for several years under Captain Foord's judicious care. In North Arcot operations were not commenced till October of the year under report ; but from that time they were vigorously prosecuted. In general the selection of roads for repair and improvement seems good, but the Government concur in the Board's remarks (paragraph 13) as to the road in the Cavatnagar Zamindari.

10. Detailed remarks on the work executed in the remaining Districts are not needed. With regard to the Madura water project (paragraph 16) the Government are still awaiting a reply to their Order of the 29th November 1859, No. 2,775, Public Works Department, from the Chief Engineer, whose attention will be called to paragraph 4 of that order.

11. Referring to the " statement showing the particulars of expenditure from Local Funds," it is observed that Rupees 19,162, are entered for "ferries" in Malabar. It is presumed that "bridges" are meant.

12. In future years, the Board will be requested to show the outlay on establishment and superintendence distinct from that on actual work.

(True Extracts.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Communicated to all Collectors who are requested to avail themselves, to the fullest possible extent, of the facilities afforded by the Local Funds for effecting improvements in their Districts.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 8*th May* 1861.

Received

No. 2,359.

Communicating Order of Government, reviewing the Annual Report submitted by the Board on the operations of the Local Funds in the several Districts of the Madras Presidency during the official year 1859-60.

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CIRCULAR.

MISCELLANEOUS.

No. 2,359.

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(True Extracts.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

Communicated to all Collectors who are requested to avail themselves, to the fullest possible extent, of the facilities afforded by the Local Funds for effecting improvements in their Districts.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 8*th May* 1861.

Received

No. 2,359.

Communicating Order of Government, reviewing the Annual Report submitted by the Board on the operations of the Local Funds in the several Districts of the Madras Presidency during the official year **1859-60**.

82

21 May/1861

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OFFICIAL MEMORANDUM.

CIRCULAR.

It is requested that Abkarry advertisements in the Form prescribed in the Board's Circular of 3rd May 1861, No. 2,272, forwarded to this office for publication in the Official Gazette, may, in future, be sent in duplicate, one copy being required for record and one for transmission to the Press.

(By order)

Revenue Board Office,
Chepauk,
13th May 1861.

Secretary.

To the Collector of

Madura

[illegible]

[illegible]

1861 Department

Official Memo.

No.

From the Secretary to the Board of Revenue,

To the Collector of.

Dated 13*th May* 1861.

[illegible]

Requesting that abkarry advertisements referred to in this memo be hereafter sent in duplcate.

28 May 1861
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84

CIRCULAR.

MISCELLANEOUS.

No. 2,440.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th May 1861.

Read Proceedings of the Madras Government, dated 3rd May 1861, No. 225, Financial Department, directing that the Board of Revenue, Sudder Court, Director of Public Instruction and Chief Engineer, shall instruct the Officers under their respective control to forward an estimate of advances required for the current contingencies of their offices to them for submission to Government for sanction.

(In Cons. 4th May 1861, No. 2,766.)

Circulated to all Collectors who will please to forward the Estimates of their requirements in this matter, with a Statement of the monthly expenditure for contingencies on the average of the last three years, and of the time occupied in obtaining audit of their Contingent Bills. They will fully explain the grounds on which their Estimates are based, and give the dates of any previous correspondence to which reference may be necessary.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 14*th May* 1861.

Received

No. 2,440.

Requesting Estimate of advances required for current contingencies, and to explain the grounds on which their Estimates are based, and give the dates of any previous correspondence to which reference may be necessary.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from R. P. HARRISON, Esq., Accountant General, to the Chief Secretary to Government, Fort Saint George, dated 24th April 1861, No. 480.

With reference to large accumulation of Permanent Advances, outstanding with the several Collectors, amounting on the 31st January last to two lacs of Rupees, I have the honor to suggest that advances of this description now outstanding be closed, and that all Public Officers requiring advances for the current Contingencies of their Office be required to forward an Estimate to the controlling authorities (as noted in the margin,) of their respective Departments, for submission to Government for sanction.

Board of Revenue for advances required by Collectors.
Sudr Court for do. by Civil and Session Judges.
Director of Public Instruction for do. by School Masters and Inspectors.
Chief Engineer for do. by District Engineers.

2. The accompanying statement shews in detail the amount now outstanding as permanent advances in each Collectorate, and I am of opinion that the sums are much larger than would be necessary for the requirement of the Public service if proper measures were always adopted by Officers concerned to ensure adjustment of Contingencies incurred by them, and Bills were regularly forwarded for audit.

3. The average of two months' Contingent expenditure might fairly be assumed as the maximum amount of permanent advance to be made to each Public Officer.

Memorandum shewing the amount of Permanent Advances outstanding on the 31st January 1861.

Names of the Collectorates.	Amount.		
	RS.	A.	P.
Ganjam	20,000	0	0
Vizagapatam	4,890	0	0
South Arcot	6,637	10	8
Salem	5,141	0	0
North Arcot	6,455	0	0
South Canara	8,188	7	8
Tanjore	5,324	0	8
Madras	4,783	4	0
Kistna	19,235	11	8
Nellore	13,751	13	10
Kurnool	6,220	0	0
Madura	7,635	0	2
Trichinopoly	8,820	0	0
North Canara	4,770	0	0
Coimbatore	9,330	0	0
Malabar	26,496	8	0
Tinnevelly	5,232	11	0
Godavery	6,361	11	9
Bellary	22,810	0	0
Cuddapah	6,950	0	0
Total	1,99,032	15	5

(Signed) R. P. HARRISON,
Accountant General.

Order thereon, 3rd May 1861, No. 225.

Board of Revenue.
Sudder Court.
Director of Public Instruction.
Chief Engineer.

The Government sanction the measures suggested, and direct that the authorities noted in the margin, to whom copies of the foregoing letter will be furnished, will instruct the Officers under their respective control accordingly.

(True Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

To the Board of Revenue.
,, Sudder Udalut.
,, Director of Public Instruction.
,, Chief Engineer.

Exd. F. Cartledge.

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CIRCULAR.

No. 2,441.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th May 1861.

Read the following letter from Surgeon Major E. BALFOUR, to J. D. SIM, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 20th April 1861 :—

1. I do not think that the value of the *American Sumach* (Cæsalpinia Coriaria) the Divi-Divi or Libi-Libi of Commerce, is fully understood by the people of this country, nor, though some of its seed were received from Dr. Wallich 30 years ago, that the tree has been distributed to the extent its importance merits. The pods are not used in Madras, and the only notice that I have met with of its employment in this country, is at paragraph 30 of the 1859-60 Report of the Superintendent of Forests, Madras, who there mentions that the Divi-Divi is in use amongst the Chucklers of Chicacole.

2. Yet it grows well in the Peninsula, and a solitary tree may here and there be found. There was one at Secunderabad, and Mr. Castellas mentions that he once got a handful of pods from Bangalore. But considering the value of its pods as a tanning material, and the high price it brings in the English market, the Divi-Divi trees might be grown in great numbers with profit to the growers and benefit to the revenue.

3. There seems to be only four trees in this city, two in the grounds of Dr. Porteous' house, and two in the gardens of the Agri-Horticultural Society, and in the hope that the Board will cause its further distribution, I send 6¼ lbs. of the seed collected from these four trees. I also send* small packets of seed pods, as their peculiar appearance may enable any one in the Collectorates to identify the trees, should any be growing in their neighbourhood.

* Will be sent hereafter.

4. Mr. Brown, the Superintendent of the Agri-Horticultural Gardens, has obligingly furnished the enclosed memorandum† on the cultivation of this tree. The trees grow to a height of ten to sixteen feet and bear in the second year, each tree yielding about 70 lbs. of pods annually. If planted ten feet apart, about 300 trees would grow in an acre.

† Will follow.

5. The Divi-Divi used to sell in England at £8 to £12 per ton; but assuming that its selling price is now but £5 a ton, the following calculation is made :—1 acre with 300 trees, the annual yield of each tree being 70 lbs. would give 21,000 lbs.=9 tons 7 cwt. 56 lbs. of annual yield, which at £5 per ton would, in London, bring near £50, thus allowing, after defraying expences of gathering, packing, carriage to sea-port and freight, an ample margin of profit.

6. It is a prettily spreading tree, and though not tall, is ornamental, and could be grown alike in gardens and in the open fields.

ENCLOSURE No. 1.

From R. BROWN, Esq., Superintendent of the Agri-Horticultural Society's Gardens, to Surgeon Major E. BALFOUR, dated Madras, 1st May 1861.

1. When I commenced to make a Memorandum on the culture of the Divi-Divi, I found I had really nothing to write about as it is cultivated from seed in the easiest possible manner, and all that is required is

First.—To sow the seeds thinly in beds of a light sandy soil, about the end of the hot or dry season (July or August), give the beds a good watering after sowing the seeds, and shade during the heat of the day. The seeds will germinate in three or six days.

Second.—When the young plants are about a foot high, they will be ready for transplanting. If intended to form a plantation, the plants should be planted twelve feet apart. If planted in detached rows, or along the sides of fields, they should be planted fifteen feet apart.

2. The plants will require to be well looked after for the first year, but after that they will require little care, and the trees will commence to bear in three years.

3. As this plant is a native of the salt marshes of Curaçoa, Carthaginia, &c., &c., on the Spanish Main, it should be recommended to be planted along the coast and salt marshes about Pulicat, &c., &c.

4. I have the pleasure to send the pods, and I can give you plenty more if required.

---

will be sent
Bangly L

1. Resolved that the above letter and its enclosure be communicated to all Collectors among whom the seed will be shared.

2. They are requested to distribute the seed to persons who they think will take an interest in the experiment, and to report the result for the information of the Board.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors.
Copy to Dr. E. Balfour.

Exd. J. Wright.

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Copy to Dr. E. Balfour.

Dated 14*th May* 1861.

Received

8

No. 2,441.

Forwarding a letter from Dr. Balfour with a quantity of the Divi-Divi seed for distribution.

14 May 1861
Report
Recd
25 May/61
Answered 30/

88

CIRCULAR.

MISCELLANEOUS.
No. 2,540.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To the Collector of *Madura.*

SIR,

1. I am directed to call your attention to the Board's Circulars, dated 11th February 1859 and 23rd April 1861, and to request that you will forward without fail, your Administration Report for the official year 1860-61, so as to reach this Office by the prescribed date, viz., 20th May 1861.

2. The Government particularly desire the punctual submission of the Board's report, which is necessarily dependant on those of the District Officers.

I have the honor to be,
Sir,
Your most obedient servant,

REVENUE BOARD OFFICE,
Chepauk,
17th May 1861.

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant

First Assistant.

Exd. J. Wright.

CIRCULAR

Miscellaneous.

From the Secretary to the Board of Revenue.

To the Collector of Madura.

Dated 17*th May* 1861.

Received

No. 2,540.

Calling attention to Board's Circulars, dated 11th February 1859 and 23rd April 1861, and requesting to forward without fail, the Administration Report for the official year 1860-61, so as to reach this Office by the 20th instant.

2 Regy.
1
2 Spare copies
1 to Sub Collr.
One copy
with me

89

CIRCULAR.

MISCELLANEOUS.

No. 2,558.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO COLLECTORS OF SALT DISTRICTS.

SIR,

I am directed by the Board of Revenue to request that you will, with the least possible delay, furnish them with a Statement in the annexed form, of Salt sales in your District for three months before, and one month after the rise in price, ordered by the Telegram from this Office, dated 3rd April 1861, comparing them with the sales for the same period in last year. You will also state whether in your opinion, the increased price has in any way affected the usual sales of Salt.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
18th May 1861.

(True Copy.)

W Grant
First Assistant.

To all Collectors.

Division.	Date on which the new rate of Rupee 1-6 was introduced in each District.	Particulars as to Home and Inland consumption, and exportation by Sea.	Sales in 1861.				Sales in 1860.				Remarks.
			3 months before the rise in price.		1 month after the rise in price.		3 months for the same period in 1861.		1 month for the same period in 1861.		
			Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To Collectors of Salt Districts.

Dated 18*th May* 1861.

Received 29th Do.

[illegible]

No. 2,558.

Calling for a Statement of Salt sales for three months before and one month after the rise in price.

90

91

COMPARATIVE *Statement of the Collections of Revenue in the several Dis h Madras Presidency, for the month of April 1861, in Fasli 1270.*

NAMES OF DISTRICTS.	LAND REVENUE, CURRENT.				LAND REVENUE, ARREARS.				LAND REVENUE, C RRENT AND ARREARS.				EXTRA SOURCES, CURRENT AND ARREARS.				TOTAL LAND AND EXTRA SOURCES, CURRENT AND ARREARS.				NAMES OF DISTRICTS.
	Fasli 1269.	Fasli 1270.	Increase.	Decrease.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.	Fasli 1269.	Fasli 1	Increase.	Decrease.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10		12	13	14	15	16	17	18	19	20	21	22
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Ganjam..............	9,29,391	9,78,820	A 49,429	.....	6,082	23,369	17,287	.....	9,35,473	1	66,716	.....	8,46,193	9,57,491	G 1,11,298	.....	17,81,666	19,59,680	1,78,014	.....	Ganjam.
2. Vizagapatam..........	10,27,052	10,12,010	.....	15,042	30,598	29,834	.....	764	10,57,650	1	.....	15,806	2,94,387	3,16,546	H 22,159	.....	13,52,037	13,58,390	6,353	.....	Vizagapatam.
3. Godavery..............	23,82,407	28,05,619	A 4,23,212	.....	61,931	2,15,223	E 1,53,292	.....	24,44,338	3	5,76,504	.....	5,21,844	6,50,070	G 1,28,226	.....	29,66,182	36,70,912	7,04,730	.....	Godavery.
4. Kistna..................	24,76,750	24,80,401	3,651	.....	14,928	24,279	9,351	.....	24,91,678	25,	13,002	.....	8,02,091	7,72,621	.....	P 29,470	32,93,769	32,77,301	.....	16,468	Kistna.
5. Nellore.................	13,66,514	12,34,399	.....	C 1,32,115	1,60,731	1,03,986	.....	F 56,745	15,27,245	13,38	.....	1,88,860	5,99,124	8,50,308	H 2,51,184	.....	21,26,369	21,88,693	62,324	.....	Nellore.
6. Cuddapah..............	15,15,293	14,19,804	.....	D 95,489	93,385	1,10,668	17,283	.....	16,08,678	15,	.....	78,206	2,28,266	2,01,595	.....	Q 26,671	18,36,944	17,32,067	.....	1,04,877	Cuddapah.
7. Bellary.................	17,06,733	16,95,690	.....	11,043	25,125	49,812	E 24,687	.....	17,31,858	17,	13,644	.....	4,50,710	3,92,541	.....	Q 58,169	21,82,568	21,38,043	.....	44,525	Bellary.
8. Kurnool................	13,35,279	12,63,878	.....	D 71,401	31,318	30,205	.....	1,113	13,66,597	12	.....	72,514	2,19,096	2,27,308	8,212	.....	15,85,693	15,21,391	.....	64,302	Kurnool.
9. Madras	8,24,220	7,32,503	.....	D 91,717	1,02,736	1,51,959	E 49,223	.....	9,26,956	8	.....	42,494	18,13,624	18,92,088	I 78,464	.....	27,40,580	27,76,550	35,970	.....	Madras.
10. North Arcot..........	14,48,155	11,76,820	.....	C 2,71,335	2,51,313	3,13,896	E 62,583	.....	16,99,468	14,90,7	.....	2,08,752	1,80,630	2,54,639	J 74,009	.....	18,80,098	17,45,355	.....	1,34,743	North Arcot.
11. South Arcot..........	21,00,579	18,10,054	.....	D 2,90,525	1,34,819	1,93,898	E 59,079	.....	22,35,398	20,03,952	.....	2,31,446	3,94,446	6,55,948	K 2,61,502	.....	26,29,844	26,59,900	30,056	.....	South Arcot.
12. Tanjore..............	26,32,453	28,70,832	A 2,38,379	.....	7,25,482	3,71,831	.....	F 3,53,651	33,57,935	32,42,663	.....	1,15,272	11,27,078	15,24,748	L 3,97,670	.....	44,85,013	47,67,411	2,82,398	.....	Tanjore.
13. Trichinopoly	10,62,725	11,02,034	B 39,309	.....	65,636	28,514	.....	F 37,122	11,28,361	11,30,548	2,187	.....	63,660	75,599	M 11,939	.....	11,92,021	12,06,147	14,126	.....	Trichinopoly.
14. Madura................	12,83,488	12,35,489	.....	D 47,999	2,64,931	2,64,956	25	.....	15,48,419	15,00,445	.....	47,974	5,18,361	5,28,981	M 10,120	.....	20,67,280	20,29,426	.....	37,854	Madura.
15. Tinnevelly............	17,34,531	14,57,251	.....	C 2,77,280	2,37,408	1,23,297	.....	F 1,14,111	19,71,939	15,80,548	.....	3,91,391	5,92,337	9,21,709	N 3,29,372	.....	25,64,276	25,02,257	.....	62,019	Tinnevelly.
16. Coimbatore............	19,01,452	18,49,389	.....	C 52,063	78,091	73,988	.....	4,103	19,79,543	19	.....	56,166	1,71,897	1,99,635	O 27,738	.....	21,51,440	21,23,012	.....	28,428	Coimbatore.
17. Salem.................	15,34,970	15,16,548	.....	18,422	2,33,091	1,17,111	.....	F 1,15,980	17,68,061	16,	.....	1,34,402	2,16,882	2,36,346	M 19,464	.....	19,84,943	18,70,005	.....	1,14,938	Salem.
18. North Canara..........	8,26,826	8,34,797	7,971	.....	92,623	17,434	.....	F 75,189	9,19,449	8,	.....	67,218	4,37,441	3,88,034	.....	P 49,407	13,56,890	12,40,265	.....	1,16,625	North Canara.
19. South Canara..........	8,13,776	7,76,817	.....	D 36,959	50,529	30,945	.....	19,584	8,64,305	8	.....	56,543	3,59,314	4,15,556	K 56,242	.....	12,23,619	12,23,318	.....	301	South Canara.
20. Malabar...............	14,81,064	15,07,892	26,828	.....	9,402	14,834	5,432	.....	14,90,466	15,	32,260	.....	8,74,569	9,28,752	M 54,183	.....	23,65,035	24,51,478	86,443	.....	Malabar.
21. Madras Sea Customs..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,02,568	11,95,765	.....	R 2,06,803	14,02,568	11,95,765	.....	2,06,803	Madras Sea Customs.
Total...	3,03,83,658	2,97,61,047	7,88,779	14,11,390	26,70,159	22,90,039	3,98,243	7,78,363	3,30,53,817	3,20,51	7,04,313	17,07,044	1,21,15,018	1,35,86,280	18,41,782	3,70,520	4,51,68,835	4,56,37,366	14,00,414	9,31,883	Total.
Net increase or decrease...	.....	.....	.....	6,22,611	.....	.....	.....	3,80,120	.....	.....	.....	10,02,731	.....	.....	14,71,262	.....	.....	.....	4,68,531	.....	Net increase or decrease.
												Current........	1,18,06,230	1,33,03,546	14,97,266	.....	4,21,59,938	4,30,64,593	8,74,655	.....	
												Arrears........	3,08,738	2,82,734	.....	26,004	29,78,897	25,72,773	.....	4,06,124	

CAUSES OF INCREASE AND DECREASE IN THE COLLECTIONS FOR APRIL 1861, FASLI 1270.

LAND REVENUE, CURRENT.

Increase.

A—Attributed to the more punctual payment of Kists.

B— Do. to more extended cultivation.

Decrease.

C— Do. to the unfavorable character of the season.

D— Do. to want of punctuality in the payment of Kists.

LAND REVENUE, ARREARS.

Increase.

E— Do. to the balance at the beginning of the Fasli having been large.

Decrease.

F— Do. to the outstanding balance at the beginning of the Fasli having been small.

SUNDRY SOURCES OF REVENU , CURRENT AND ARREARS.

Increase.

G—This increase occurs chiefly in Salt, Sea Customs and Stamps. In the first item it is owing to increased sales; in the second to increased trade at certain ports; and in the last to the operation of Act XXXVI of 1860.

H—Chiefly in Salt owing to increased sales.

I— Do. in Abkarry and Stamps, owing in former case to increased sales, and in the latter to the operation of Act XXXVI of 1860.

J— Do. in Abkarry owing to the inclusion f the Vellore Town Contracts in the accounts of this Fasli.

K— Do. in Salt and Stamps owing in the rmer case to increased sales, and in the latter to the operation of Act XXXVI of 1860.

L—This occurs in Salt, Sea Customs, Sayer Stamps. In the first it is owing to increased sales; in the second and third to the increased amount of duty levied under the new Tariff; and in the last to the operation of Act XXXVI of 1860.

M—Chiefly in Stamps owing to the operation of Act XXXVI of 1860.

N—Chiefly in Salt, Stamps and Extra Revenue owing in the first case to increased sales; in the second to the operation of Act XXXVI of 1860; and in the last to the inclusion of the sale proceeds of pearl oysters at the Government Fishery.

O— Do. in Abkarry and Stamps owing in the former case to the inclusion of Wellington Cantonment Contracts in the accounts; and in the second to the operation of Act XXXVI of 1860.

Decrease.

P— Do. Chiefly in Salt owing to diminished sales.

Q— Do. in Moturpha owing to the collections being checked by the expected liability of the payers to be assessed to the Income Tax.

R—Owing to the operation of Act VII of 1859 in a portion of Fasli 1269.

GENERAL *Comparative Abstract of the Collections in the various items.*

	Fasli 1269	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	3,30,5	3,20,51,086	....	10,02,731
EXTRA SOURCES.				
Abkarry..............................	24,5	25,56,971	1,00,513	....
Sundry small Farms, &c..............	....	....	....	....
Salt..................................	55,6309	60,78,614	5,14,805	....
Sea Customs.........................	19,8046	20,71,713	91,667	....
Moturpha............................	9,1997	8,21,372	....	93,625
Stamps..............................	7,3335	12,62,771	5,30,436	....
Sayer................................	2,0515	2,47,022	39,507	....
Extra Revenue and Interest Account..	2,5958	5,47,817	2,87,959	....
Total Extra Sources....	1,21,1518	1,35,86,280	15,64,887	93,625
Grand Total......	4,51,68,15	4,56,37,366	15,64,887	10,96,356
PARTICULARS.				
Collections to the end of March 1861.....	3,86,1787	3,83,78,371	....	2,39,316
Do. in April 1861.....	65,5148	72,58,995	7,07,847	....
Total.....	4,51,35	4,56,37,366	4,68,531	....

Revenue Board Office,

Chepauk,

20th May 1861.

(Signed) W. HUDLESTON,

Secretary.

To J. D. Sim, Esq., Secretary to Governmet, R. D.

Copy to all Collectors.

Exd. J. Tulloch.

3 [illegible]
2 Spare copies
1 to Sub Collr
1 to Head Asst Collr

CIRCULAR.

MISCELLANEOUS.

No. 2,586.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st May 1861.

Read the following:—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from Captain H. R. MORGAN, Officiating Conservator of Forests, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 24th December 1860, No. 306:—

SIR,

In forwarding the accompanying Report of Dr. Cleghorn for the official year 1859-60, I have the honor to state that at the time of Dr. Cleghorn leaving Madras, the copy was still in the Gazette Press, consequently he was unable to submit his printed Report to Government. I beg to submit the report for the orders of Government.

ORDER THEREON, 30th April 1861, No. 958.

1. The enclosure to the foregoing letter is the Report of the Conservator of Forests, detailing generally the operations of his Department during the year 1859-60. It is accompanied by nine Appendices, the first six of which are the reports by his several Assistants on the Forests marginally* noted. The remaining three relate (1) to the Sál Forests in the Northern Circars, visited by Dr. Cleghorn early in 1859, (2) to the jungle rules of Coimbatore, and (3) to the proper mode of making charcoal.

*North Canara.
South Canara.
Anamalai.
Sigur.
Mudumalai.
Salem.

2. The Conservator during the year under review obtained the orders of Government on several subjects regarding which detailed reports were submitted. No special orders are, therefore, needed now, the present paper being, what such reports should be, merely a sketch of the work performed, and the results of the year, financially and generally.

3. To recapitulate the contents of this interesting Report, it may be observed that after touching on the requirements of the Government both here and in England, Dr. Cleghorn considers the demands of the Railways: the woods best adapted for sleepers, trenails and wedges, and the best mode of preserving timber in relation to its felling as well as to its subsequent seasoning, &c. The hints given are valuable, and will be communicated to the Railroad authorities. The operations of the Department as effected by the recent orders on Kumari cultivation; the demand on account of the Telegraph Department; the improved mode of felling and trimming, and the injuries to timber by the attacks of noxious insects, with the modes of prevention in some cases, are then discussed. The extension of the Conservancy operations to various Forests in Salem, Madura, Cuddapah and Kurnool, is noted; the financial results are then shown; the operations in the several Forests noted in the margin of paragraph 1 reviewed; and the method adopted for meeting the requirements of the Neilgherry stations described.

Paragraphs 4 and 5.
Do. 6 to 8.
Paragraph 9.
Do. 10.
Do. 12.
Do. 13.
Do. 14.
Do. 15.
Do. 16 to 21.
Do. 22.

4. Paragraphs 23 to 25 relate to the conservation and propagation of teak. The "Conolly plantations" in the Ernad Taluq of the Malabar District, are specially mentioned as extremely important. Dr. Cleghorn's proposal that during the absence of the Conservator, the Collector should periodically visit these, and take measures to secure the strict observance of the rules laid down regarding them will be communicated to Mr. Grant through the Board of Revenue, for his guidance.

5. In paragraph 29 Dr. Cleghorn expresses a very decided opinion that the road avenues in the Provinces, which in 1856 were transferred to the care of the District Engineers, ought to be replaced under the charge of the Collectors, and he gives some strong reasons for this opinion. The Board of Revenue and the Chief Engineer will be requested to submit their opinion at an early date on the question thus raised. The Board will also attend to the Conservator's suggestions regarding the care of trees in the compounds of Dâk Bungalows. The planting of Canal banks is very desirable, and the Government are glad to hear that the attention of the Irrigation and Canal Company's Agent is directed to the subject. Similar planting would probably be advantageous in many parts of the lines of railroad.

Note.—The Railways have not water always at hand.

Paragraphs 30 and 31.

6. The question of "firewood" and fuel generally, has occupied much of the attention of Government, and Dr. Cleghorn justly notices its growing importance. The measures heretofore adopted, as remarked by the Conservator, are only experimental. A uniform system has yet to be arranged when further experience has been obtained, and this subject should receive Dr. Cleghorn's attention on his return to India.

Paragraphs 33 and 34.
Do. 35 to 37.

7. After alluding to "Fancy and Dye" woods, Dr. Cleghorn notices the introduction of the cultivation of the Cinchona, Tea, and Coffee.

Do. 39 to 47.

8. The remainder of the report is occupied with matters relating to the interior economy of the Department.

	RS.	A.	P.
Receipts by sale of timber......	5,03,441	11	11
Deduct total charge......	1,09,850	10	6
Total......	3,93,591	11	5

9. In a financial point of view the results of the year were highly favorable. The Statement in paragraph 15 shows a clear gain of nearly four lacs of Rupees. But this includes a certain sum, of which the amount is not stated for the value of Anamalai timber sold in the preceding year which ought to have been brought to account in that year. The bulk of the revenue is from North and South Canara, and the Anamalai Hills.

10. The remarks of the Conservator in paragraph 39 regarding the relation of his Department towards the Mofussil Police will be considered and disposed of in the Judicial Department. It seems not reasonable to expect such a general care on the part of the Police as that described, but Dr. Cleghorn apparently refers to some defect of care on the part of the Police, the details of which he has not stated.

Paragraph 40.
Do. 43.
Do. 45.

11. The Conservator speaks favorably of the exertions of his Assistants. To Dr. Cleghorn himself the acknowledgments of Government are due for the untiring energy displayed in the conduct of the duties of his responsible and onerous post. Compelled to return to England from illness contracted [illegible] duty, he is still employing his leisure time in the preparation of a "Selection from the Forest Records," and a "Manual of Indian Botany," both of which will be valuable to the Department, as well as to the public generally.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Communicated to all Collectors for information, with copy* of the Conservator's report.

* Already sent.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 21*st May* 1861.

Received

No. 2,586.

58

Communicating Order of Government, requesting the Board to submit their opinion at an early date, on the question of replacing under the charge of Collectors the road avenues in the Provinces.

[illegible]
1 [illegible]
1 [illegible]
1 [illegible]

CIRCULAR.

MISCELLANEOUS.

No. 2,610.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd May 1861.

Read the Proceedings of the Madras Government, dated 22nd April 1861, No. 907,
(In Cons. 23rd April 1861, No. 2,541.)

1. Ordered that the foregoing Proceedings be circulated to all Collectors, together with the Board's General Report to Government, and the Reports of Collectors on the Revenue Settlement of Fasli 1269.

2. The particular attention of all Collectors is requested to the remarks of Government in paragraph 3 of the above Order on the subject of Vaccination. It will be seen that, as pointed out by Government, a marked disproportion appears in the number of successful to unsuccessful cases in all Districts except Malabar. Though the first coast is supposed to be specially unfavorable to success still the Board have little doubt that the Returns of the Vaccinators elsewhere are utterly untrustworthy," and they request Collectors to exercise strict supervision over the Vaccinators, and to subject their Returns to careful scrutiny testing them also, by inquiry in the villages as opportunity may offer.

3. It is of great importance that the truth on this point should be ascertained as nearly as possible, and whether indolence on the part of the Vaccinators or passive opposition on that of the people is the main obstacle to the free spread of the prophylactic.

4. In some Districts, as in Ganjam, Madura and Tinnevelly, the total number of cases vaccinated, is alone reported without particulars as to "successful" and "unsuccessful," while in several others again, the statistics are altogether omitted, and only a few *general* remarks are made in the reports. These omissions should be invariably supplied in the Collectors' reports of future years, by entering in the margin of the paragraph which treats of the subject, a short abstract showing the operations of the Vaccine Department, not only during the year under report, but also in the two Faslis immediately preceding it.

5. Adverting to paragraphs 16 and 17 of the Government Proceedings, the Board observe that in several Districts, the salt wastage which occurred in Faslis 1266 and 1267, and for writing off which, sanction was accorded a long time back, was unnecessarily retained in the accounts till Fasli 1269. The practice is inconvenient and objectionable, and has been strongly condemned by Government. The Board direct, therefore, that the wastage of Fasli 1269, amounting to Indian Maunds 2,35,200 sanctioned in the present order be at once written off in the accounts of the current month. Should this order not be carefully attended to in any District, the accounts of that District will be returned for revision, and the Deputy Collector in charge of the Account Department will be held responsible for the neglect. The wastage appertaining to each salt manufacturing District out of the entire quantity sanctioned to be written off is shown in column 4 of enclosure A to Statement No. 14 which accompanied the Board's Report to Government.

Dated 16th Feb. 1861, No. 884.

6. The attention of the Collectors is requested also to the remark of Government at the close of paragraph 17, regarding the extent of wastage. Where this exceeds a moderate per centage, the cause of the excess should invariably be explained in the proper place in the report.

7. In regard to the salt charges (paragraph 19) the Board observe that those entered in the Collectors' Reports for Fasli 1269, do not represent the actual charges of that year, as under the present system of audit, no charges are allowed to be entered in the accounts before they are finally passed by the Civil Auditor, which is generally not done till some months after they are incurred.

It is the wish of Government that in future the charges entered in each year's Report should refer to the actual transactions of that year, and the Board request, therefore, that measures may be taken by Collectors to correct the existing practice in regard to these charges, as far as circumstances will allow. Under the Orders of Government, dated 5th November 1860, No. 2,047, the audit of these charges having devolved on the Board, detailed instructions will be shortly sent by them as to the best mode of having them most expeditiously audited and brought into the accounts.

8. Referring to the remark at the end of paragraph 20, the Board request that Collectors will notice specially in their next settlement reports, how far the Ryotwari balance of Fasli 1269 has been investigated and settled at the Jummabundi of Fasli 1270.

9. In paragraph 21, the Government grant sanction for writing off irrecoverable arrears to the extent of Rupees 1,04,592-11-7; of which the portion appertaining to each District is shown in column 30 of Statement No. 20 which accompanied the Board's Report to Government. The Board particularly desire that these arrears be written off without fail in the Demand, Collection and Balance Statements of all the Districts for the current month. Should this be omitted in any District, those Statements will be returned for revision, and the Deputy Collector in charge of the Account Department will be held responsible for the neglect.

10. Paragraphs 22 to 25 contain the remarks of Government on the subject of retaining in the accounts arrears of old standing. In some Districts, as in that of the Kistna, these extend as far back as Fasli 1228, and the Board do not see what reasonable prospect there can still remain of realizing them at this distant period. Their retention so long in the accounts has evidently been the result of either oversight or a loose system of local administration. The Board have frequently endeavoured to impress on the Collectors, the necessity and importance of an early adjustment of old balances; and they are surprized to find that more attention has not been paid to the subject.

11. The Government strongly object to and condemn this careless practice as an evil which is calculated to produce confusion in the accounts without any conceivable advantage. The rule now proposed by them and often already recommended by the Board is that the arrears of each Fasli shall be investigated and settled at the Jummabundi of the following year, and that immediate steps shall be taken for the recovery of such sums as may fairly be collected, and for the remission of such as are irrecoverable. The Board particularly direct that strict attention be paid to this rule by the Collectors at every future settlement, and they desire that a special report be at once submitted by each Collector, on the existing accumulated arrears, explaining fully what arrears they consider are irrecoverable, and for what reasons. These reports should be based on careful inquiry made at the current settlement by the Collectors personally and by means of their Assistants and Deputies. It is to be understood that arrears of longer standing than five years are in any case to be taken up at once, and disposed of in the special report now called for. The arrears of more recent standing may be reported in the usual course in the next Settlement report, if they cannot be included in the special report without great delay.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 22nd May 1861.

Received

No. 2,610.

Communicating Proceedings of Government on the Revenue Settlement of Fasli 1269.

11 June 18
2 Prose Copies
1 D Collr
1 Sub Collr

98

CIRCULAR.

MISCELLANEOUS.

No. 2,646.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th May 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue :—

Submitting for information, with the Board's review, a letter from the Superintendent of Stamps reporting on the operations of his Department for Fasli 1269, A. D. 1859-60.	(Here enter 8th April 1861, No. 1,801.)

ORDER THEREON, 15th May 1861, No. 1,029.

1. In the foregoing Proceedings the Board of Revenue report upon the Stamp Revenue derived throughout the Madras Presidency in Fasli 1269 (1859-60).

2. The first thirteen paragraphs of the Review relate to errors in the Statements furnished by the Superintendent; the alterations required are pointed out, and information is called for on various discrepancies observable on a comparison of the accounts received from the Stamp Office, with those forwarded direct to the Board by the Collectors. The Board's remarks are approved. The mistakes made evince great carelessness on the part of the responsible persons in the Districts.

3. It only remains to notice the revenue of the year under review. The Governor in Council is gratified to observe a considerable increase in the receipts accompanied by a diminution in the charges. The net revenue shown in the Statement appended to paragraph 16, exceeds eight lacks of Rupees, an advance of nearly 84,000 Rupees upon last year. The total charges, amounting to Rupees 1,25,000 in round numbers, are less than in any year subsequent to Fasli 1264, when the revenue from Stamps was considerably short of five lacks of Rupees. It is observed that the charges proper, *i. e.* for Establishments, &c., are smaller in the year under review than those of any of the series given in paragraph 16. In the present* year too, the amount of refunds under Act XVII of 1848 is considerably less than usual. The Board observe that there will be a much greater increase in the Stamp Revenue during Fasli 1270 (1860-61) consequent upon the new Stamp Act.

4. As requested the Government grant permission for writing off to profit and loss, the sum of Rupees 1,850-13-0, the details of which are shown in the margin of paragraph 15.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Communicated to all Collectors.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant
First Assistant.

To all Collectors.
Copy to Superintendent of Stamps.

Exd. J. Wright.

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* Fasli 1269.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors, and copy to Superintendent of Stamps.

Dated 27th May 1861.

Received

No 2,646.

Communicating Order of Government reviewing the report on the Stamp Revenue derived in Fasli 1269, and granting permission for writing off to profit and loss, the sum of Rupees 1,850-13-0.

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89

CIRCULAR.

MISCELLANEOUS.

No. 2,695.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th May 1861.

In Cons. 1st February 1861, No. 661.

Read Proceedings of Government, dated 31st January 1861, No. 249, calling attention to the discrepancies existing in the collections of Fasli 1268 between the Returns submitted by the Collectors to this Office and to the Accountant General.

1. Resolved that the foregoing Proceedings be circulated among all the Collectors, and their attention pointedly drawn to the remarks of Government in paragraphs 2, 3 and 4.

No. 1,168, 23rd, in Cons. 27th August 1858, No. 3,845.
No. 268, 3rd, in Cons. 4th March 1859, No. 905.
No. 493, 9th, in Cons. 11th April 1859, No. 1,621.

* Circulated with the Board's Proceedings, dated 5th December 1859, No. 5,005 to the Collectors of

Rajahmundry,	South Arcot,
Nellore,	Tanjore,
Bellary,	Madura and
Kurnool,	Canara.
North Arcot,	

2. In the orders of Government noted in the margin, differences of the kind alluded to above were pointed out. The two latter orders referred to arrears of Land Revenue only, which formed the bulk of the entire arrears, and in their Proceedings dated 7th October* 1859, No. 4,044, the Board explained the nature of these differences, and requested the Collectors concerned to adopt early measures, in communication with the Accountant General, for their adjustment. Little appears to have been done in pursuance of this order. Not only does the differences pointed out by the Board in the old arrears for the most part remain uncorrected, but fresh disagreements are discovered between the two sets of accounts in regard to the transactions of Fasli 1268.

3. The Board fear that the Collectors in some Districts, and their Deputies in charge of their Treasuries are not sufficiently alive to the great importance attached by Government and the Secretary of State, to the careful and correct preparation of the several accounts required of them. It was hoped that when Collectors were relieved by the appointment of Deputy Collectors of the necessity of attending to the accounts of detail, which had up to that time engrossed so much of their attention, they would be able to exercise a more strict and real supervision over the Department of accounts, but in this anticipation they have been to some extent disappointed in those Districts in which the Collectors appear to consider themselves relieved from all responsibility not only in the preparation of the accounts, but of all control and supervision over the Department. The Board desire to convey to Collectors, and to their Deputies in charge of Treasuries where such exist, an adequate idea of the importance which the Local and Home Governments attach to the subject under notice, viz., " agreement between the accounts rendered by the Collectors to this Office and to the Accountant General." To enable such offices to trace the causes of the differences, to rectify them as far as practicable, and to avoid them altogether in future returns, the Board will point out below the discrepancies in each District, and in each item of revenue in the accounts of Fasli 1268, as far as it lies in their power.

4. First, as regards the *Land Revenue collections*, the following differences are observed:—

DISTRICTS.	CURRENT.			ARREARS.		
	As per returns furnished by Collectors to this Office.	Do. do. to the Accountant General.	Increase or decrease.	As per returns furnished by Collectors to this Office.	Do. do. to the Accountant General.	Increase or decrease.
Nellore	....	....	......	2,18,721	2,17,036	−1,685
Kurnool	13,43,598	13,43,664	+ 66	....	....	......
Tinnevelly	29,34,411	29,26,151	− 8,260	....	....	......
Salem	17,75,888	17,78,176	+ 2,288	....	....	......
Madras	68,951	1,02,860	+33,909	6,224	6,915	+ 691

In Cons. 28th November 1853, No. 3,069.

The cause of these differences in the Tinnevelly and Madras returns is as follows:—In the former District it is the amount of Moturpha compensation granted to the Zemindars, under the authority of Government dated 22nd November 1853, No. 1,303, which item it had been the practice up to Fasli 1268, to include with the Peishcush in the accounts rendered to this Office, but to exclude it in those submitted to the Accountant General. This cause of difference has, however, been removed, as, under the orders of the Board dated 2nd September 1859, No. 3,467. The sum has been excluded from the Peishcush in the accounts of this office, received for Fasli 1269. The difference in Madras consists of collections on account of Cochrane's Canal, and those of quit-rent for five years retrospectively made. These items, of which the details are entered in the margin, have been omitted to be brought to the credit of Land Revenue in the returns furnished to this Office, while in those of the Accountant General they were included under that head. The Board presume that it was with reference to the Order of Government, dated 23rd June 1857, No. 1,212, that the collections from the Canal were in the Statements of the Accountant General transferred to the head of "Land Revenue" from that of "Local funds" to which latter head they had before that time been credited. This course should have been followed in the accounts rendered to the Board also, and the reason for the neglect to do so is not apparent. Mr. Cunliffe is therefore requested to obtain and lay before the Board full explanation of the cause of this omission, also to state under what other head if not under that of "Land," the Canal collections in question have been included in the accounts submitted to this Office. He will also report why the quit-rent collections under notice have been credited to "Extra Revenue" in the Board's accounts, and to "Land" in those of the Accountant General. It is a matter of importance that these discrepancies should be avoided for the future. The Board therefore request that in the Demand, Collection and Balance Statement for the current month, and in all future returns submitted to them the two items of receipts alluded to above be credited to "Land Revenue" from the beginning of the current Fasli, as is done in the statements forwarded to the Accountant General.

	Current	Arrears.
Collections on account of Cochrane's canal......	33,693	0
Do. of quit-rent retrospectively made.	215	691
Total......	33,908	691

5. In the remaining Districts of Nellore, Kurnool and Salem, the causes of the variations are not traceable by the Board. The Collectors of those Districts will explain with the least delay the nature of the items composing the differences, and why they have not been entered in both sets of accounts on a uniform principle.

6. On a more minute comparison of the two sets of accounts for Fasli 1268, the Board find that in several Districts, though the totals of Land Revenue demand accord in both sets of accounts there are differences in the items composing those totals. The amount, which, in one set of accounts is shown as the demand of Peishcush is in the other often exhibited as Ryotwar, Rents or Amany, or as appertaining to some other source. The Districts in which these variations are found to exist are shewn below, and their Collectors are requested to pay particular attention to the subject in the preparation of their future returns :—

DISTRICTS.	Amount of difference.	Under what head entered in the returns submitted to the Accountant General.	Under what head in those furnished to the Board.
1. Ganjam	7,90,66	Rents for one year	Ryotwar.
2. Vizagapatam	193	Shotriem Jody	Do.
3. Rajahmundry	72,235	Do.	
	17,75,524	Rents for one year	Do.
	18,47,759		
4. Masulipatam	5,377	Permanently settled	Do.
5. Bellary	1,631	Ryotwar	Shotriem Jody.
6. Kurnool	650	Shotriem Jody	Ryotwar.
7. Tanjore	40,88,870	Rents for one year	Do.
8. Trichinopoly	33,544	Shotriem Jody	Do.
9. Tinnevelly	27,45,849	Rents for one year	Do.
10. Coimbatore	2,03,671	Do.	Do.
11. Canara	23,306	Amany	Do.
12. Madras	72,692	Rents for one year	Do.
	9,854	Amany	

7. It will be seen that the revenue of joint-rent villages in Rajahmundry, and of the Olungu, &c., villages in Tanjore and Tinnevelly has been shown in the Accountant General's Statements under the head of Rents, while in those of the Board it appears as Ryotwar revenue. The latter is certainly the more correct entry, as the villages though designated "Rented" are Ryotwary settled and should therefore be entered as such. With regard to the differences in the remaining Districts, the Board are not correctly informed of the nature of the items of difference. The Collectors concerned are, therefore, requested to furnish an explanation of the discrepancy at an early date to enable the Board to decide whether any and what alteration should be made in the Statements submitted to them.

8. In the remission of Land Revenue arrears a difference of Rupees 39 is observable between the accounts rendered to this Office and those sent to the Accountant General by the Collector of Canara. This difference also requires explanation.

	RS.
As per Board's Returns	2,277
As per Accountant General's Returns	2,316
Difference	39

9. With regard to the revenue from Sundry Sources, the Board observe discrepancies similar to those already pointed out for the Land Revenue. These differences are shown in the subjoined comparative abstract :—

ITEMS.	DISTRICTS.	COLLECTIONS.		ARREARS.			
		As per returns submitted to this Office.	Do. do. to the Accountant General.	As entered in the returns furnished to the Board.		As given in those rendered to the Accountant General.	
				Demand.	Collection.	Demand.	Collection.
Abkarry…… ..	Kurnool………	………	………	10,267	10,267	9,974	9,967
Moturpha………	Bellary………	………	………	8,276	3,231	8,367	3,322
	Kurnool………	………	………	5,277	2,109	5,377	2,109
	Trichinopoly.. …	………	………	842	747	836	750
Sea Customs……	Vizagapatam………	48,617	49,452	………	………	………	………
Salt………	Nellore………	6,32,609	6,32,661	………	………	………	………
	Tanjore………	6,93,881	6,93,871	………	………	………	………
	Madras………	6,55,141	6,55,147	………	………	………	………
Stamps………	Kurnool ………	15,626	15,150	………	………	………	………
	Tanjore………	97,427	97,455	………	………	………	………
	Trichinopoly.. …	30,551	30,431	………	………	………	………

10. Also in the remission granted on account of Moturpha arrears in Trichinopoly, there is a difference of Rupees 9 ; and the sum written off in the Returns furnished to the Board being to that extent larger than the remission entered in those of the Accountant General.

11. It is a matter of the highest importance that differences of the kind alluded to above should, in the Collectors' future returns, be carefully avoided. The District authorities are at perfect liberty to apply for instructions on all doubtful points either to the Board or to the Accountant General, who will in communication decide what heads are the most appropriate for crediting the items regarding which doubts may have arisen. But under whatever head an item may be placed in the one Statement care should be taken that it be entered under the same heading in the other. Both the Statement submitted to the Board and that forwarded to the Accountant General shall be carefully compared with each other before despatch, and no differences between them should be allowed under any circumstances. If the Collectors or their Deputies in charge of Treasuries who are specially entrusted with the preparation of the returns submitted to the Presidency Offices neglect to follow the course now pointed out to them, and the discrepancies complained of continue to be observed, they will be called upon to account for their remissness, and the returns submitted not only to this Office, but also to the Accountant General, in which such discrepancies may on comparison be discovered, will be returned to them for revision.

12. It may be that the returns of Fasli 1269 will not show much improvement, but as the accounts of the Accountant General have not as yet been received, the Board are not now in a position to speak positively on this point. They, however, confidently expect that no endeavours will be spared by the Collectors, their Deputies, and their subordinates in the Account Department, towards attaining perfect agreement in the accounts of Fasli 1270, and the Deputy Collectors in charge of Treasuries will now be directed to be careful that both the returns be carefully compared from the commencement of this Fasli, and that immediate steps be taken to rectify any differences that may

have already been allowed. There should be no difficulty in effecting these corrections, as all the alterations made by the Accountant General in the Collectors' accounts are now communicated to them.

13. Ordered that these Proceedings be submitted to Government for their information.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant
First Assistant

To all Collectors

Copy to J. D. Sim, Esq., Secretary to Government, R. D., for information.

Exd. J. Wright.

Acct. affairs

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors, and copy to Secretary to Government, R. D.

Dated 28*th* ***May*** 1861.

Received

No. 2,695.

Forwarding with observations Proceedings of Government, calling attention to the discrepancies existing in the collections of Fasli 1268, between the returns submitted to this Office and to the Accountant General.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from R. P. HARRISON, Esq., Accountant General, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, Fort Saint George, dated 18th December 1860, No. 321 :—

SIR,

1. I have the honor to forward for transmission to the Secretary of State for India, the Revenue Statements* in duplicate for Fasli 1268 (A. D. 1858-59), prepared with reference to the instructions conveyed in the Despatch from the late Honorable Court of Directors dated 22nd May 1818.

* From Nos. 1 to 13.

2. The differences† found to exist between the Statements of Demand, Collection and Balances of Land Revenue, &c., furnished by Collectors to this Office, and those furnished to the Board of Revenue, have for the most part been adjusted and steps taken for ensuring agreement in future Statements to be furnished by Collectors to the two Offices.

† Noticed in the Extract Minutes of Consultation, dated 3rd March 1859, No. 268.

3. The differences which still remain unadjusted all owing to errors in the Statements furnished by Collectors to the Board, these errors are in the balances outstanding at the close of Fasli 1268 (1858-59) of the Districts of Madura, Kurnool, Madras and Tanjore. The causes thereof have been discovered in the first mentioned three Districts, and a Memorandum of the same, with my explanation, was forwarded to the Board of Revenue on the 4th instant, requesting them to adopt the necessary measures for rectifying the errors in the Statements furnished to them.

4. As regards the discrepancy in Tanjore, the Collector has been written to under dates the 2nd March and 15th November 1860, but no reply has been as yet received, he will be again addressed on the subject.

ORDER THEREON, 31st January 1861, No. 249.

1. With his letter above recorded the Accountant General submits the usual Annual Revenue Returns for Fasli 1268, for transmission to the Secretary of State.

2. In their Order of 23rd August 1858, No. 1,168, the Government noticed certain discrepancies between the Returns for Fasli 1266, and the Statement of Collections furnished by the Board of Revenue for the same period; and called on the Accountant General to explain the discrepancies and to state how the two sets of account might be made to tally. Mr. Prendergast suggested that the Returns received by the Board for June of each year should be sent to him for comparison, and promised to carry out the plan from Fasli 1268 as it would not be possible to correct the Statements of past years without considerable labor. The Government approved the proposal and forwarded the Returns for Fasli 1266 to the Home Government, expressing their confidence that under the new arrangement the Returns would be more correct from Fasli 1268.

3. The Government now observe that the object has not been fully attained; there are still discrepancies between the two sets of Returns, some of which are shown in the subjoined table.

Land Revenue Collections (Current).

Districts.	As given by the Board.	As given by the Accountant General.
Kurnool	13,43,598	13,43,664
North Arcot...	18,78,956	18,75,405
Tinnevelly... ...	29,34,410	29,26,151
Salem	17,75,888	17,78,175
Madras	68,952	1,02,859

Abstract of Collections under all heads.

Items.	As given by the Board.	As given by the Accountant General.
Land Revenue.		
Current...	3,74,27,347	3,74,51,799
Arrears	36,31,256	36,29,519
Total...	4,10,58,603	4,10,81,318
Extra Sources.		
Abkarry	28,29,692	28,29,393
Salt...	59,98,202	59,96,132
Sea Customs	14,45,163	14,46,003
Moturpha	10,98,823	10,98,305
Stamps...	8,13,428	8,13,000
Sayer*	1,99,375	1,99,370
Total extra Sources...	1,23,84,683	1,23,82,203
Grand Total...	5,34,43,286	5,34,63,521

Fasli 1266.

Total Collections as per Board's Return........	4,98,20,864
Do. as given by the Accountant General......	4,97,64,715
Difference..	56,149

Fasl 1268.

Total Collections as given by the Accountant General......	5,34,63,521
Do. as per Board's Return............................	5,34,43,286
Difference..	20,235

Mr. Harrison mentions "that the differences "which still remain unadjusted are owing to "errors in the Statements furnished by Collectors to the Board, and that these errors are "in the balances outstanding at the close of "Fasli 1268" in certain Districts. It is seen, however, in the table above given, that there are errors also in the amounts of the Collections, as reported to the Board and to the Accountant General. The aggregate result of the difference in the Collections in 1266 was Rupees 56,149; in 1268 it is found to have been Rupees 20,235.

4. The continuance of such discrepancies is disappointing, especially after the very long delay that has occurred in submitting the Statements, which must be supposed to be due in part to attempts made to correct them. The Government trust that such endeavours will be more successful with the Returns for Fasli 1269. In addition to the means of correction adopted, as above noticed, on Mr. Prendergast's suggestion, which almost necessarily led to much delay, it occurs to the Government that one cause of error would be removed if the Board of Revenue and the Accountant General were systematically to communicate to each other any corrections which they may respectively find it necessary to make from time to time in the Collector's Monthly Returns of Demand, Collection and Balance. The Collectors should be directed also to take special care to prepare their Returns to both Offices on the same principles and from the same materials.

5. The Government resolve to call the special attention of the Accountant General to the excessive delay which has occurred in the submission of these Returns. Such documents coming up eighteen months after the close of the period to which they refer, can have no use for present information, though they may be useful for purposes of comparison in future years. It is hoped that much more promptitude may be found practicable for the future.

6. The Returns for Fasli 1268, now before Government, will be forwarded to the Secretary of State with copy of the Accountant General's letter and of this Order.

7. The Accountant General will be furnished with copies of the Proceedings noted in the margin, prescribing the order in which the several Collectorates are to be entered in all Revenue and Public Works Returns, with a request that he will adopt and carefully follow the same arrangement in all the Statements compiled in his Office. Such uniformity of arrangement greatly facilitates business, and the absence of it causes needless difficulty and loss of time.

Ex. Mins. Cons.	13th Feb. 1856,	No. 221, para. 7, P. W. D.
Proceedings	26th July 1859,	,, 1,801, do. 7, do.
Do.	23rd June 1860,	,, 1,033, Rev. Department.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

To the Board of Revenue.
,, Accountant General, with the papers.

Exd. J. Tulloch.

2 Fair Copies
1 Sub Collr
1 Income Tax

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CIRCULAR.

Miscellaneous.

No. 2,744.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To all Collectors.

Sir,

1. I am directed by the Board of Revenue to request that immediately after the close of the Income tax year which will end on 31st July next, you will be good enough to submit a Return of the Establishment maintained on account of the Income tax in your District, with your remarks as to its sufficiency or otherwise. You will also compare the whole expense of the Establishment and Contingent charges with the total assessment during the year, and also with the total receipts. If you consider any alterations necessary in the present Establishment, you should suggest them with the necessary explanation, to enable the Board to revise the Establishment, and submit it for the final sanction of Government.

2. The Return called for in the previous paragraph should be submitted in the accompanying form.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

Revenue Board Office,
Chepauk,
30th May 1861.

(True Copy.)

G. Grant

First Assistant.

Exd. J. Wright.

FORM.

RETURN of the Establishment and Contingent charges incurred on account of the Income Tax Department, with the total of Assessment and Receipts of the Tax, during the year ending 31st July 1861, in the District of

Particulars of the Officers invested with the powers of imposing the Tax.	Particulars of Establishment attached to each Officer.					Particulars of Contingent charges during the year.		Total amount of Establishment, and Contingent charges of each Officer.	Amount of Assessment imposed by each Officer at each quarter during the year.		Receipts in each quarter out of the Assessment imposed by each Officer.		
	Number.	Designation.	Rate of pay.	Period.	Amount.	Description of the charge.	Amount.		Quarter.	Amount.	Amount collected in cash.	Amount stopped from the pay of the public servants, and Promissory Notes.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

one copy
[illegible]
to [illegible]

CIRCULAR.

MISCELLANEOUS.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 30*th May* 1861.

Received

No. 2,744.

Requesting the submission of a Return of the Establishment maintained on account of the Income tax, with remarks as to its sufficiency or otherwise.

12 June 1861

7 Spare copies distributed to taluks

Sent 21st June/61

Copy

CIRCULAR.

No. 2,796.

MISCELLANEOUS.

From W. HUDLFSTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

1. In making your report on the working of the Stamp Vendor Establishment, which is expected from you immediately after the close of the half year ending on the 30th June 1861, I am directed by the Board of Revenue to request you will attend to the following points, and submit Statements prepared in the Forms accompanying.

2. The Statement in Form No. 1 should exhibit all the existing stations of Vendors as well as those proposed; and the amount of sales actually effected by each Vendor, whether ex-officio or otherwise, is to be shown for each month from January to June. The average of the three first and three last months should be given in the Statement with the amount of commission or salary payable to each Vendor for the six months. You will then enter the rate of remuneration, whether by commission or by salary, which (with reference to the scale forwarded with the Board's Circular, dated 12th December 1860, No. 5,823) you would now propose for the several Vendors. The amount that would have been payable for *three* months, from April to June 1861, should be calculated at the rates you propose, and the same entered with the per centage on the total sales. From the experience of the last six months, you will be able doubtless to know the actual requirements of your District, in respect of Stamp Vendors, and the Board, therefore, trust that your Statement will be as complete as possible. If you propose to open any new stations or to close existing ones, the reasons for so doing should be briefly stated in the "Remarks" column.

3. The next Statement in Form No. 2 should show the number and value of the different descriptions of paper sold by each Vendor, and also the sales of adhesive Stamps by the authorized Vendors. As, however, adhesive Stamps may be sold by other than licensed Vendors, a memorandum should be attached to the same Statement showing the number and value of such Stamps issued from your Treasury to licensed and unlicensed Vendors.

4. You will also report the probable result of the sales during the six months from July to December; and make any suggestions that you deem useful for the improvement of the Stamp Department generally. Your opinion is particularly requested as to the best method of remunerating the Vendors, whether as at present by salaries to some, and commission to others, or whether all should be paid by salaries or commission.

5. The Board are very desirous of receiving your report as early as possible after the close of the half year, and have accordingly furnished you with the forms now sent, in order that you may at once take measures to have them filled in correctly. They trust you will be able to despatch them by the 10th July.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
31st May 1861.

(True Copy.)

J Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

MISCELLANEOUS.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 31*st May* 1861.

Received

No. 2,796.

Requesting a report on the working of the Stamp Vendors' Establishment, and to submit Statements prepared in the forms accompanying.

605

FORM

STATEMENT of the existing Vendors' stations with those proposed, showing also the sales of
to June 1861, with the present and proposed

Taluqs.	Vendors' stations now existing, and those proposed.	If new station from what date established.	Whether the Vendors are ex-officio Vendors or not.	SALES FROM							
				January.			February.			March.	
1	2	3	4	5			6			7	
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

No. 1.

all stamps including adhesive by the existing Vendors in each of the six months, from January
cost of Establishments in the District of

JANUARY TO JUNE 1861 IN THE EXISTING STATIONS.

Total of three months.			Average.			April.			May.			June.			Total of three months.		
8			9			10			11			12			13		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

FORM

STATEMENT of the existing Vendors' stations with those proposed, showing also the sales of
to June 1861, with the present and proposed

Sales from January to, &c.									Rate of commission or fixed salary at which Vendors are now paid.	Total amount claimable for the six months.	Centage on the total sales for six months.
Average.			Total of six months.			Average.					
14			15			16			17	18	19
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	RS.

No. 1.—*(Continued.)*

all Stamps including adhesive by the existing Vendors in each of the six months, from January cost of Establishments in the District of

Total amount claimable for three months or from April to June 1861.	Centage on the total sales for three months or from April to June 1861.	SALES OF REMUNERATION PROPOSED.			REMARKS.
		Rates of commission or salary per month.	Amount that would have been payable on the sales from April to June 1861	Centage on the total sales from April to June 1861.	
20	21	22	23	24	25
		RS.	RS.	RS.	

FORM No. 2.

Statement showing the number and value of the different descriptions of Stamps sold by the several Vendors, during the six months, or from January to June 1861, in the District of

Taluqs.	Existing Vendor's stations.	Stamp papers.														Adhesive Stamps.										Grand Total.	
		4 Annas.		8 Annas.		12 Annas.		1 Rupee.		2 Rupees.		So on.		Total Stamp papers.		½ Anna.		1 Anna.		2 Annas.		4 Annas.		Total Adhesive Stamps.			
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3		4		5		6		7		8		9		10		11		12		13		14		15	

Memorandum of Adhesive Stamps supplied from the Collector's Department to Licensed and Unlicensed Vendors, from January to June 1861.

DESCRIPTION.	LICENSED VENDORS.		UNLICENSED VENDORS.		REMARKS.
	Number.	Amount.	Number.	Amount.	
1	2		3		4
½ Anna..........................					
1 Anna..........................					
2 Annas........................					
4 Annas........................					
Total......					

2 Spare copies
15 Sub Collectors
15 Income tax offices

CIRCULAR.

MISCELLANEOUS.

No. 2,823.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to inform you that they have no intention of supplying any Income Tax Forms for use in the ensuing year in the Districts. You will therefore be prepared to print the Forms you may require at your own Press, but it is not necessary that you should do so immediately, as some modification of the Tax seems to be contemplated.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
1st June 1861.

(True Copy.)

W. Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 1*st June* 1861.

Received

to be printed
at once

No. 2,823.

Informing that the Board have no intention of supplying any Income Tax Forms for use in the ensuing year, and directing them to print the forms required at their own Press.

5 7 7

2 Hazoor Sh

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1 Dy Colle

110

CIRCULAR.

MISCELLANEOUS.

No. 2,860.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd June 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Board of Revenue :—

Submits the Board's usual Annual Report on the operations of the District Presses, during the official year 1859-60. } (Here enter 2nd March 1861, No. 1,186.)

ORDER THEREON, 30th April 1861, No. 969.

1. In this letter the Board of Revenue report on the working of the Collectorate Presses during the official year 1859-60; and submit two figured Statements in the forms prescribed in paragraph 13 of the Order of Government, dated 20th September 1859, No. 1,269.

2. Statement 1 is a valuation of all the work done during the year, computed according to a standard furnished for the purpose by the Board. The entire value thus computed was Rupees 53,261; while the entire charge incurred was only Rupees 25,609, and this included above 3,000 Rupees for stock. This is so far satisfactory; but it must not be forgotten that this document is only an estimate.

3. Statement 2 shows the cash receipts and charges of the Presses. Taking those of the year under report only, it is seen that the receipts (columns 4 and 6, amounted to Rupees 26,543; while the current charges were only Rupees 22,263 column 8). There seems reason to believe too (paragraph 11 of Board's Proceedings) that the receipts from the Gazette in some Districts are less than they ought to be, from the practice which prevailed during part of the year, of issuing very large numbers gratis. This excess of receipts over charges is very satisfactory; though even were the balance the other way, the Government would still agree with the Board (paragraph 14) in considering the establishment of the Presses to be a very important administrative improvement.

4. Statement 2 was designed to give the actual receipts and charges of the year. The Board have now introduced a column to show the cash balance of the previous year, and this is approved; the previous and current demands, which are mixed up together in column 3, should be shown in separate columns. Thus the Statement will show the whole actual position of the Presses as to cash transactions.

5. Adverting to paragraph 13, the Government observe that the reason of introducing into the Statement the saving made in the Public Establishments, was that that saving is a set off against the cost of the actual Press Establishments which is shown among the charges. The Board's present proposal on this point appears to be to exclude the Establishments from both sides, viz., both from the receipts and from the charges; the actual cost of the permanent Establishments being shown separately at the end of the Statement. To this the Government will not object; but care should be taken that the fact that reductions of Establishment were made to meet the cost of the Press Establishment shall not altogether fall out of remembrance.

6. The other changes proposed in this paragraph (13) are approved.

	RS.	A.	P.
Malabar	954	8	0
South Canara	368	14	0
Salem	427	9	0
Nellore	395	10	0

7. The outstanding balances shown in column 5 are very large, especially in the Districts noted in the margin. The actual amount is largest in Malabar; but those in Salem and Nellore are by far the largest in comparison with the demand. The attention of all the Collectors should be called to these balances; no reason appears why there should in fact be any balances at all. So far as they consist of Gazette subscriptions they might be prevented by requiring payment of each quarter's subscription in advance; and the rate of subscription being so low this might very fairly be done. So far as they

consist of the value of other work, done by the Presses for private persons, they would be prevented by a rule, which ought to be insisted on, that all such work should be paid for before delivery.

8. The total of column 6 of this Statement is erroneously printed as Rupees 6,000-9-7, instead of Rupees 16,000-9-7; such mistakes are very apt to mislead and cause confusion. The Government regret that the work of the Government Press is by no means as correct as it ought to be. But they must call the attention of the Board of Revenue to an observation which they had occasion to record in 1859;* viz., that the Government have a right to expect that the Board will take special means to ensure the correctness of figured Statements laid before Government.

9. In paragraph 6 the Board suggest that the value assigned to the District Gazettes in Statement 1 should be, as in the case of other work, their computed value according to the table adverted to above in paragraph 2, instead of the amount of the subscription. The Statement being an estimate the course thus suggested is correct, and should be followed in future years.

10. The Government note striking differences in the quantity of work done by the Presses of the several Districts. Thus of Office papers, which is the main and primary use of the Presses, there were the following discrepancies:—

Districts.	No. of Office papers.	Districts	No. of Office papers.
Ganjam......	97	Kistna...............	382
Kurnool..............	87	North Arcot.........	476
Tinnevelly......	92	Tanjore......	348
Coimbatore...	100	Salem...........	356
Total......	376	Total......	1,562

In the Districts on the left hand the quantity of work was less than a fourth of that in those on the right hand. It cannot be supposed that the quantity of work to be done differed in the same proportion; and the inference seems to follow that there was less disposition to turn the Presses to account in this way in the one set of Districts than in the other.

11. The amount of work done in printing Selections from the Records of Government was in general very small, the whole number of papers printed was only four; of which two were in Ganjam, one in the Kistna, and one in Malabar. The Board dwell on this omission (paragraph 8), and the Government agree with them that this use of the Press would, under judicious management, be beneficial. But they consider it much more important that the primary object of the Presses adverted to in the preceding paragraph should receive full development, viz., the saving of manual labor in copying Circulars, and the dissemination not to the Taluq officials only, but throughout the villages, of rules, orders, or information affecting the actual business and comfort of large classes.

12. Paragraph 9 will be communicated to the Court of Sudder Adalat, with the request that they will report what measures they have adopted for extending the use of printing in the Judicial Department.

13. The other paragraphs of the Board's letter do not require special notice.

(True Extracts.)

(Signed) J. D. BOURDILLON,

Secretary to Government.

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1. Circulated to all Collectors, whose attention is specially called to paragraph 10 of the Government Proceedings.

2. The Board trust that no opportunity will be lost of rendering the District Presses more extensively useful in Office work.

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* Order dated 26th September, No. 1,301, paragraph 25.

3. In future Statements, the value assigned to the District Gazettes should be their computed value according to the Table of Rates sanctioned by the Board, and not the amount of subscription as before directed. Agreeably to paragraph 7 of the Board's letter dated 2nd March 1861, No. 1,186, the Collectors are requested to submit with their report, short abstract showing the number of persons to whom Gazettes were supplied in each month of the year, distinguishing in it the number of public Officers, private individuals, and village Officers.

4. Any Collector who may have submitted his report before this Circular reaches him, will forward a revised supplemental Statement with reference to the remarks now communicated.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 3rd *June* 1861.

Received

No. 2,860.

Communicating with remarks Proceedings of Government, reviewing the Annual Report on the operations the of District Presses during 1859-60.

3 July 1861.
7 Pieces
distributed
to all

112

CIRCULAR.

MISCELLANEOUS.

No. 2,862.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd June 1861.

Read the following :—

PUBLIC WORKS DEPARTMENT.
Public.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Government of India :—

Passing orders on the Madras Budget of Public Works for 1861-62. } (Here enter 27th April 1861, No. 1,322.)

ORDER THEREON, 23rd May 1861, No. 981.

1. Ordered to be communicated to the Chief Engineer for his information and guidance.

2. The Government of India limit the Public Works expenditure during 1861-62 to 64 lacs of Rupees ; the works (marked *A*) proposed for execution out of the additional but doubtful six lacs are therefore not to be commenced.

3. Under the retrenchments made by that Government the following works are not to be undertaken :—

No. in the Budget.	District.	Description of work.	Proposed expenditure during 1861-62.
			RS.
17	Bellary...............	Solitary Cells to the Bellary Barracks...............	5,900
18	Madras...............	Do. do. at St. Thomas' Mount.........	2,800
20	North Arcot.........	Do. do. at Arcot.............................	3,000
22	Trichinopoly.........	Do. do. at Trichinopoly.......................	9,000
25	Malabar.............	Do. do. at Cannanore..........................	3,920
29	Mysore...............	Do. do. for Dragoon Guards and other Regts..	13,810
			38,430
		One-fifth of the sum (Rupees 1,90,018) proposed for Military repairs disallowed by Government of India..........................	38,000
		Total......	76,430

	RS.
* Sum reserved out of the 70,00,000.........	5,30,000
Deduct portion of the doubtful six lacs included therein..............................	60,000
	4,70,000
Add..	76,430
Total......	5,46,430

The sum of Rupees 76,430 so saved is, however, to be at the disposal of this Government as an addition to the Reserve, for allotment to any work of internal improvement ; the total amount of the fund reserved is thereby raised to Rupees 5,46,430.*

4. The Chief Engineer will report, with reference to paragraph 4 of the remarks of Government of India on the Madras Budget, the progress made in the preparation of the estimates for the new road from Yellapur to Beitkal Bay by the Kaiga Ghat and the money that will be required for the work during 1861-62 in addition to the 30,000 Rupees already allowed.

5. The remarks of the Government of India on the Upper Godavery works contained in paragraph 5 of the same paper will be borne in mind when orders are passed on Captain Haig's and Colonel Horsley's reports† now before Government.

† From Chief Engineer, 1st May 1861, No. 14.
Do. 14th „ „ „ 474.

6. Orders will be issued from the Military Department on the subject of confining the erection of the Artillery Barracks at Bellary to what is required for one Company, as remarked in paragraph 7, Clause 3.

23rd June 1860, No. 926.
8th December „ „ 1,768.

7. Paragraph 9 will be communicated to the Public Department, with reference to the orders noted in the margin passed in that Department.

8. The Chief Engineer will, in submitting his next Budget, furnish the explanation required in paragraph 17 in regard to the sources of the Educational and District Miscellaneous funds credited to Local funds. He will procure the necessary information from the Director of Public Instruction and the Board of Revenue.

9. The special attention of the Chief Engineer is requested to the general remarks of the Government of India in paragraphs 15 and 17 of their Proceedings, dated 27th April 1861, on the Budgets of all the Presidencies.

10. The subject of transferring petty repairs to the Revenue Officers, alluded to in paragraph 22, is at present under the consideration of Government.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

Circulated to all Collectors.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 3rd June 1861.

Received

No. 2,862.

Communicating Proceedings of Government, containing a Despatch from the Government of India, passing orders on the Madras Budget of Public Works for 1861-62.

Extract from the Proceedings of His Excellency the Governor General of India in Council, dated Public Works Department, Fort William, 27th April 1861, No. 1,321.

Read the Budgets of the Department of Public Works for 1861-62 from Madras, Bombay, Bengal, Punjab, Oudh, Nagpore, Pegu, Tenasserim, Straits Settlements, Hyderabad, and Coorg.

Public Works Department Resolution, No. 4,945-57 of 22nd September 1860.
Ditto Memorandum, No. 5,036 of 25th ,, ,,
Financial Department's Extract No. 9,913 of 28th September 1860.
Ditto ditto No. 2,315 of 11th March 1861.
Ditto ditto No. 2,874 of 20th ,,
Ditto ditto No. 3,098 of 25th ,,
Ditto ditto No. 11,476 of 3rd December 1860, containing Extract from Secretary of State's Despatch No. 136 of 22nd August 1860.

Letter from Military Finance Department, No. 177 A of 20th March 1861.

Ditto ditto ditto, No. 236 A, dated 8th April 1861.

Observations.—All the Budgets of the different Provinces and Governments under the Government of India having been considered by His Excellency the Governor General in Council, the orders will issue.

2. The provisional assignment proposed in Public Works Memorandum, No. 5,036 of 25th September 1860, approved in the Financial Department, and communicated to the different Administrations as a basis for their Budgets, was as follows :—

Madras	64	lakhs.
Bombay	52	,,
Bengal	52	,,
North Western Provinces... ...	63	,,
Punjab	52	,,
Oudh	22	,,
Nagpoor	7	,,
Pegu*	13	,,
Tenasserim	2½	,,
Straits	6¼	,,
Coorg	0¼	,,
Hyderabad (British charges) ...	6	,,
Total...	340	lakhs.

To each Government was also assigned a further limit up to which it might make allotments in case more funds should be available.

3. The total assignment of 340 lakhs was intended to be exclusive of the expenditure out of the Imperial Treasury for the land required on account of Guaranteed Companies, and for the Establishment to control their operations, exclusive also of expenditure on the Electric Telegraph and of expenditure from Local Funds. The aggregate of these excluded amounts was calculated on the Estimates for 1860-61 at 60 lakhs,† making the whole proposed expenditure on Public Works of all kinds from the Imperial and Local Revenues four crores of Rupees, or eight lakhs in excess of that which had been allowed for 1860-61.

† Viz :—

Railway	18½	lakhs.
Electric Telegraph	19	,,
Local Funds..	22½	,,
Total..	60	lakhs.

4. The Government of India in the Financial Department on the 11th March, however, resolved that 390 lakhs should be definitely fixed for the present as the limit of expenditure, but that the Public Works Department should be desired to record a Memorandum of items under the heads *Agricultural* and *Communications*, to which any subsequent allotment might be devoted.

5. A later Resolution of the Financial Department explained that in fixing this limit of 390 lakhs, the expenditure from Local Funds was assumed at 22½ lakhs, as in the Public Works Department Estimates, and hence that the limit, exclusive of Local Funds, was to be taken at 367½ lakhs, whatever the actual amount available for expenditure from Local Funds might be.

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* Including Alguada Light House.

6. To determine therefore what aggregate is available for what is understood by the Public Works Department *proper*, it is necessary to deduct from 367½ lakhs the amounts of Railway and Telegraph expenditure as now definitely estimated.

The Railway expenditure is stated in the Budgets of 1861-62 as follows :—

	Land.	Control.	Totals.
Madras Lines	......	74,408*	77,408
Bombay "	4,00,000	96,000	4,96,000
Bengal	4,00,000	76,000	4,76,000
North Western Provinces	5,80,000	40,800	6,20,800
Punjab	9,25,000	20,000	9,45,000
Total...	23,05,000	3,10,208	26,15,208

But the Lieutenant Governor, North Western Provinces, intimates his opinion that out of the aggregate for that Government, the amounts of two lakhs set down for the Jubbulpoor Railway, and one lakh for the proposed Tramways in Rohilkund may be safely reduced to Rupees 50,000 and 20,000 respectively. This will admit of a total reduction of Rupees 2,30,000. The total amount will therefore be as in the margin.

Rupees 23,85,208.

7. The expenses of construction and repairs for the Electric Telegraph are estimated by Major Douglas as in the margin; giving a total for Railways and Telegraph of Rupees 30,44,160 or 30½ lakhs.

Rupees 6,58,952.

The aggregate available for the Public Works Department will therefore be 367½—30½, or 337 lakhs.

8. Before proceeding further it will be well to note here what has been resolved upon in the reduction of the Military Expenditure proposed in the Budgets under consideration.

Her Majesty's Secretary of State in his letter to the Financial Department (No. 186) of 9th November last, observed upon the reduced expenditure on Civil works, and the largely increased expenditure on Military buildings, which had inevitably taken place during the preceding two or three years. He alluded to the hope of reduction in the last branch of expenditure, and expressed his unwillingness to restrict in any way beyond what was imperatively called for by the state of the finances, the execution of works remunerative in character or advantageous to commerce. He added that any diminution in the charge for Military buildings would be balanced therefore by increased expenditure on Civil works, and that he did not look for any diminution of the total amount under the general head of Public Works.

9. The aggregate of Military Expenditure proposed in the Budgets under consideration, though less than in those of 1860-61, and little more than half the reported expenditure on the same class of works in 1859-60, is still very much higher than the Government of India can admit now, when it is of so much importance that all available resources should be devoted to the improvement of our internal communications, and to the extension of other beneficial works which have been under restriction since 1857. It is to be held in mind moreover that, even in view to our Military hold of India, nothing can tend more to economize our Force, or increase its efficiency than good roads. And there are other reasons why the Government of India should act at present with extreme caution in sanctioning expenditure on additional Military buildings, a caution which it was impossible to exercise under the pressing claims for accommodation of the European reinforcements in the years 1857-8-9, and when consequently much money was spent in meeting requirements, which, however urgent at the time, have in many cases proved to have been but transient. Now that it is in contemplation to modify the organic strength of the European Corps in all three arms,† it is imperative that the Government should not be committed to outlays which may prove unnecessary or inapplicable a short time hence, and that all possible expenditure should be deferred till the organic strength and position of the Garrisons be permanently defined.

10. (*a.*) Large retrenchments have for these reasons been made on the proposals for Military Expenditure, and the Governor General in Council desires that it should be clearly understood that the *mass* of these retrenchments is to be maintained, though this will doubtless cause a certain amount of inconvenience. It is not perhaps to be expected that *all* can be main-

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† The strength of Infantry Regiments will probably not exceed 850; of Cavalry 500; of Batteries 140.

* Includes control, &c., of the Madras Irrigation Company.

tained. But the Local Governments will be obliged to re-consider the amount of their allotments, and to give full explanations. And in general the works which on re-consideration may still be admitted by this Government to be indispensable will be provided for out of the Reserve, to which in many cases a special addition has been made by the Government of India in the orders which will be found below.

10. (*b.*) Some considerable retrenchments have also been made, in certain of the Budgets upon entries for Civil State Works, such as Court-Houses and Police Buildings. The Government of India cannot view with satisfaction large expenditure upon such objects at this time when all available means should rather be devoted to works tending directly to increase the prosperity of the country, to augment its productions and to facilitate their export. As in the case of Military demands, so here also some inconvenience must be submitted to in foregoing the accommodations referred to. But the objects to be attained are paramount, and minor considerations must give way.

11. The aggregates of Military and Naval demands from the Budgets of the several Governments, and the retrenchments which are directed to be made on them by the Governor General in Council are as follows:—

(In this Statement no notice is taken of items marked (A) for postponement by the Governments themselves.)

		Original Demand.	Retrenchments.	Balance allowed.
Madras	...	Rs. 6,37,283	76,430	5,60,853
Bombay	...	„ 18,65,736	10,89,988	7,75,748
Bengal	...	„ 8,08,261	4,89,827	3,18,434
Punjab	...	„ 5,77,968	1,80,127	3,97,841
Oudh	...	„ 10,73,987	5,07,464	5,66,523
Nagpoor	...	„ 1,00,712	42,000	58,712
Pegu	...	„ 5,26,595	1,91,718	3,34,877
Tenasserim	...	„ 78,100	54,000	24,100
Straits	...	„ 2,33,768	1,38,629	95,139
Hyderabad	...	„ 4,99,900	2,81,900	2,18,000
Coorg	...	„ 1,650	......	1,650
N. W. Provinces	...	„ 11,98,676	2,48,676	9,50,000
		76,02,636	33,00,759	43,01,877

12. The amount of retrenchment under these heads is therefore ostensibly (i. e., excluding consideration of what may afterwards be conceded out of the *Reserves*) upwards of 33 lakhs. The Government of India has in scarcely any case proposed to make this reduction an absolute saving to its full amount on the assignments of the year. Some additions have been made, as before noticed, to the Reserves for unappropriated expenditure, and in the spirit of Sir Charles Wood's orders, additional allotments have been made to works of improvement in progress. The amounts definitely assigned to the different Governments on this review being as in the margin, there results out of the aggregate of 337 lakhs which was shown to be available for the expenditure of the Public Works Department, a balance of 8¼ lakhs. Of this balance 1½ lakhs must be appropriated to meet certain minor demands on the Government of India which have not been provided for in the Budgets of any of the Local Governments (such as Iron works in Nimar, Civil buildings in Nimar and Ajmere, &c.,) and the remaining 6¾ lakhs will be held in reserve, at the disposal of the Government of India in this Department, to be devoted to such works, under any of the Local Governments, as on further consideration may appear to have the best claim to the allotment.

Madras	64	lakhs.
Bombay	50	„
Bengal	51	„
Punjab	52	„
Oudh	19	„
Nagpoor	7½	„
Pegu	10	„
Tenasserim	4	„
Straits	3¾	„
Hyderabad	4¼	„
Coorg	0¼	„
N. W. Provinces	63	„
	328¾	„

13. The Budgets generally this year have been submitted in good time, with the exception of that from the North Western Provinces, and they are generally correct in form. All have been submitted in print with the exceptions of those from Oudh, Nagpoor, Tenasserim and Hyderabad.

Under orders from the Secretary of State in his Despatch some modifications are about to be made in the instructions for the preparation of Departmental Budgets, accompanied by a further extension of the powers of sanction of the greater Local Governments. The Governor General in Council considers that it will be desirable in carrying out these modifications to lay down a complete set of instructions for guidance so that there may be no doubt as to which rules or forms connected with the subject are in force and which have been dispensed with. These instructions will be drawn up and considered as soon after the disposal of the present Budgets as possible, so that they may be followed in the preparation of the Estimates for 1862-63.

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* Except in the case of Hyderabad, where a work marked A has already been commenced.

14. But there are some observations of general application suggested by the present Budgets which it is unnecessary to defer.

The great deficiency of Estimates for works submitted to the sanction of the Government of India, and even for works already in progress, has attracted particular attention and disapproval, as will be seen from the detailed orders on the Budgets of several of the Governments.

In the Resolution of the Government of India, No. 4,945-57 of 22nd September 1860, the following passages occurred.

"*Second.*—That the consideration and sanction of projects on their individual merits be entirely seperated from the general review of the wants of each Local Administration in Public Works, and the allotment of funds for meeting those wants. Individual projects and estimates may therefore be considered by the Local Administrations at any time, and may be sanctioned for insertion in a future year's Budget, or, in emergent cases for execution at once (within the limits of the Budget total as provided below), or, if exceeding the powers of the Local Governments, may be sent at any time to the Government of India for orders, or for transmission to the Secretary of State.

"The projects and estimates entered in part I. of the Budget will thus come to be those which, having been, previously submitted to, and approved by the Government of India, or Secretary of State, the Local Government proposes to commence during the year; or which it may be desirous of commencing during the year, and intends to submit to these authorities, or having submitted, has not obtained orders on. Part I. of the Budget will not, therefore, be accompanied by any plans or estimates."

15. The Governor General in Council apprehends that the spirit of this Resolution has been misunderstood, or that the concession in certain words of the second paragraph* has been taken undue advantage of. The result is that a great number of projects beyond the competence of the Local Governments have been entered in the Budgets as the subject of expenditure during the year, and some have been commenced upon, for which Estimates have never been submitted. In several cases there is not even an allusion to the preparation of an Estimate, as if the decision that Part I. "should not be accompanied by any Plans or Estimates" were intended in some way to convey a dispensation from the necessity for submitting Estimates at all. The probability, grounded on past experience, is that for many of these works no Estimates will come up during the year at all whilst the fact of their being entered in the Budget is perhaps regarded as a sort of plea for commencing operations, and, in any case, from the uncertainty as to the future submission of Estimates, a large part of the proposed expenditure is left just as indeterminate as if there had been no Budgets at all. Such considerations induce the Governor General in Council to determine with regard to the present Budgets that *as a general rule* no items of work beyond the competence of the Local Governments, whether the work be in progress or not, shall be recognized, unless the Estimates be submitted to the Government of India before the 1st of July next; and, in failure of submission by that date, the items entered shall be absolutely retrenched from the amount of the year's assignment; whilst, for the future, except for very special reasons and in rare cases, the Government of India will decline to admit of any items requiring their sanction, for which Estimates have not been received before the Budgets come under the final consideration of the Government.

* "Which" the Local Government "may be desirous of commencing during the year, and intends to submit to these authorities."

16. The Local Governments cannot for obvious reasons be called on to lay down a rule of similar strictness for their own action in the mere admission of items into the Budget, but that greater strictness is required in the action of several of them there can be no doubt; and their attention must be drawn to it, both now and whenever occasion arises for pointing out laxity.

17. The only plea against rigidity in this matter is the delay incurred in the commencement of a desirable work. Not only is it true, however, that real inconvenience of this nature must be submitted to in order to avoid the much greater inconveniences which arise from tardiness in the submission of Estimates; but the evil of alleged delay is also greatly exaggerated. The real evil lies not, in most cases, in the postponement of *commencement*, especially when that postponement is due to a necessary exercise of foresight, and the preparation of just Estimates, but in delays and interruptions *after* a work has been commenced upon, leading to expenditure dragged over years with disproportionate establishments and without profitable result, and often occasioned by those very stoppages and vexations which the hasty commencement of ill-estimated schemes is sure to involve.

18. On the Reserve or unappropriated Fund some observations appear to be called for. It was directed in the Resolution of 22nd September that this should in all cases be made equal to one-tenth of the whole assignment. But there appears to be in many of the administrations a disinclination to avail themselves of this to its full extent, arising perhaps from some misapprehenson. The object of the Budget is provident arrangement of action. But exact providence for all the demands of a coming year is impossible, and the attempt to act on a previous exact apportionment of the whole sum at disposal could only lead to difficulties and excess of limits. The right course is to be found in laying down a detailed scheme, to be stuck to as closely as possible, but which does not extend to the whole sum available, thus leaving a margin, the disposal of which shall be recognized as variable at the choice of the Local Government to meet contingencies and omissions. It appears to be an essential accompaniment of an assignment of arbitrary amount such as circumstances at present compel.

In some of the present Budgets there is a great deficiency of reference to previous correspondence on the subject of the items entered. This is particularly the case in the Returns from Bombay and the Straits; whilst the Madras and Bengal Returns are entitled to credit for the precision of their references.

19. *Establishments.*—The total charge for Establishments is estimated at Rupees 71,08,288, which is a positive increase on that estimated for 1860-61, and forms a percentage of 21½ on the aggregate assignments of the year. Observations on this subject will be made where necessary in the orders on the different Budgets, but it is desirable to call marked attention to this tendency to increase, and to commend to the Local Governments that reduction which may be much more conveniently and efficiently carried out by their own acts than by a summary retrenchment on the part of the Government of India.

20. No doubt injustice will be done in instituting comparisons as to the percentage of Establishments between the Department in India and Public Works in Europe or Railway works in India. Where contract is rarely attainable, and where a number of petty works and repairs spread over a wide extent of country consume so large a part of the expenditure, the proportionate cost of establishment must be large. And usually heretofore the percentage of Establishment on large and concentrated Government works in India has been decidedly moderate. But on several occasions in the review of the present Budgets, the attention of the Government of India has been drawn to the large proportion of Establishment on works which can plead no excuse, from the disperison of localities, and there is reason to fear that this excuse, fair in its proper place, has been misapplied to cases where it has no bearing, and has in fact rendered the local authorities too easy in accepting disproportionate charges for Establishment.

Oudh occupies the most creditable position in reference to Establishments. The amount is ~~little more~~ than 8 per cent., but here the expenditure has been very much concentrated hitherto at large stations.

21. It is observed, however, that in some of the estimates of Establishment are included the Establishments kept up for the service of bridges of boats, and perhaps for some other similar objects. These are actually charges for *maintenance*, and should be entered with the Estimate for repairs, as will be hereafter laid down more precisely. As at present entered, they swell unduly the charges for Establishment as the term is generally understood.

22. It is worthy of consideration whether some considerable reduction in the cost of Establishment might not be effected, if the provision of the Code of the Department under the Government of India, Chapter VI. paragraph 3, by which certain petty repairs of Civil buildings are committed to the local Civil Officers, might not be extended, so as to throw the execution of a larger amount of work of various kinds not requiring engineering skill into the hands of local Officers; the bills only being discharged, and the general results of the expenditure inspected from time to time by the Departmental Officers. This matter is specially commended to the consideration of the Local Governments.

23. A General Abstract of the Budgets of the Department proper, as they at present stand corrected under the orders of the Governor General in Council, is appended to this Resolution. The Secretary in this Department should prepare from the Budgets for publication, a Return of sanctioned expenditure for 1861-62, similar to that which was compiled and published last year by Captain Dickens.

24. There appears to be little doubt from the present review, that on the next occasion the apportionment of assignments to the different Governments will require some re-consideration. On well weighing the circumstances of taxation, population, benefit from Local Funds, and actual requirements, it is probable that the proportions of the general assignment at present enjoyed by the Punjab, Oudh, and perhaps by Bengal, will have to be modified in favour of other Provinces.

25. Local Funds.—The estimated amount of disbursement from these is as follows:—

	RS.
Madras...	3,09,927
Bengal	21,00,022
Punjab...	13,30,000
N. W. Provinces...	11,20,886
Pegu...	25,000
Total......	48,85,835

From Oudh there is no Return, but the amount would probably raise the total to at least 50 lakhs, which is more than double the Estimate of last year.

26. *Guaranteed Companies.*—The estimated expenditure from the State Revenues on account of land and control appears to call for no remark here.

The amount of expenditure from guaranteed capital is estimated in the Budget differently in some cases from what it was named at in the Returns specially (collected by telegraph and otherwise) when the Despatch to the Secretary of State No. 12 of 22nd February was under preparation. The two Statements are as follows:—

		By Budgets.	By Special Returns.
BENGAL.			
E. I. Railway...	Rs.	*3,00,00,000	2,50,00,000
Eastern Bengal	,,	44,00,000	
Calcutta and South Eastern...	,,	10,00,000	
MADRAS.			
Madras Railway	Rs.	76,26,000	76,26,000
Great Southern of India...	,,	12,85,000	12,85,000
Madras Irrigation	,,	18,00,000	No Return.
BOMBAY.			
G. I. P. Railway	Rs.	1,25,00,000	1,36,00,000
B. B. and C. I. do.	,,	54,00,000	54,00,000
Sindh do.	,,	19,50,000	19,50,000
Indus Flotilla...	,,	7,00,000	7,00,000
N. W. PROVINCES.			
E. I. Railway main line	Rs.	1,20,00,000†	88,13,000
Jubbulpoor	,,	50,00,000	Omitted as stopped.
PUNJAB.			
Punjab Railway	Rs.	24,05,000	24,05,000
E. I. Railway...	,,	8,00,000‡	....
Total	Rs.	8,68,66,000	6,67,79,000

But, as stated in the Despatch above referred to, it is probable from a consideration of all circumstances that the expenditure on all (except the Irrigation Company which was omitted from the calculation) will not exceed that estimated for 1860-61, or 600 lakhs. It is not possible under the tenor of Sir C. Wood's Despatches, at present absolutely to fix this as the limit. But, if it be maintained as such, the approximate distribution of the expenditure among the Companies under the different Governments will be as follows:—(allowing for the Madras Irrigation Company also.)

Bengal...	240 lakhs.
Madras	98 ,,
Bombay...	185 ,,
North West Provinces...	75 ,,
Punjab...	22 ,,
Total.........	620 lakhs.

Order.—Ordered, that the accompanying orders of the Governor General in Council on the Budget of each Government be sent to the Governments to which they respectively relate, with a copy of this Resolution.

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* There is no doubt that this is greatly over-estimated.
† This includes working expenses which are not distinguished..
‡ This is believed to be included in N. W. Provinces Estimate.

Also that copies of this Resolution and of the orders on the different Budgets be sent to the—

Military Department.

Home Department.

Foreign Department.

Financial Department.

Department of Military Finance.

Quarter Master General, for information of His Excellency the Commander-in-Chief.

(True Extract.)

H. YULE, Lieut.-Colonel,
Secretary to the Government of India.

MADRAS BUDGET ORDERS, 1861-62.

Orders of His Excellency the Governor General in Council on the Madras Budget of Public Works for 1861-62.

Accompanying Extract of Proceedings in the Public Works Department, No. 1,321 of 27th April 1861.

1. This Budget is prepared with the usual completeness and lucidity of these documents as submitted from Madras.

2. The assignment for Madras was provisionally fixed at 64 lakhs, with a possibility of expansion to 70. Items for postponement in order to bring the aggregate within the former limit are marked, as ordered, with the letter A. It is not considered necessary to notice these items further without special reason.

3. The enlarged powers of sanction accorded in September last, and the advance towards the separation which is so desirable between the detailed examination of the merits of individual projects, and the consideration of the Budget as a selected list of sanctioned works on which the year's assignment is to be expended, renders the disposal of the Madras Budget much more easy than it has been in former years.

Part I.

4. No. 2. *New Road from Yellapúr to Beitkál Bay by the Kaiga Ghát.* The estimates have not yet been submitted. The Government of Bombay has lately expressed great anxiety for the prosecution of this road, as opening the way for cotton export from Dharwar by Sedasheogurh. The transfer of North Canara to Bombay is under consideration in another Department, but in the meantime the work should not be delayed. The Madras Budget is by no means open to remark on account of the absence of Estimates in the way that most others are on this occasion, and though the submission of the Estimate should be expedited, the prosecution of the work should not be impeded. On the application of this Government, the Government of Madras has lately consented to the employment of a body of Bombay Convicts on the road, as proposed by His Excellency Sir George Clerk. It will be desirable to give a larger allotment to this road if possible.

Estimate...	RS.	95,300.
Year	,,	30,000.

5. No. 3. *The works at Sintarála and Enchampalli Barriers on the Upper Godavery.*—A printed Report was submitted some years ago, with the details of Captain Haig's great scheme as originally sketched out.

Estimate...	RS.	11,83,000.
Year....	,,	2,00,000.

At Sintarâla Captain Haig proposes to build an Anicut and to cut a Canal about fifteen miles in length, in order to turn a succession of obstructions.

The Enchampalli Barrier he proposes to overcome by throwing an Anicut twenty feet high across the bed, and thus submerging a great part of the difficulties.

It is possible, from correspondence which has lately taken place with the Secretary of State, that these works on the Godavery may be made over to a Company, to which agency they are better adapted than works of irrigation with their complex environments. But this contingency need not interfere with the progress of the works.

Though Captain Haig's Report was accompanied by Estimates, the projects appear to be of a general and preliminary kind, and the Governor General in Council has little doubt that, as details develope, they will be greatly modified, and his general Estimates will be greatly departed from. To delay any extensive operations until fully detailed plans are submitted is in general the wise and safe course; and the late history of the Madras Irrigation Company's proceedings illustrates the dangers of a different one, and that too in the hands of Officers of the same eminent school as Captain Haig. Yet after the Secretary of State has urged commencement, at a time when the promotion of internal transport is of critical importance, and when the Government of Madras considers that the great project, on which it has set its heart so long with creditable persistence, is at last fairly launched, the Governor General in Council cannot think it desirable to check active operations. But without any disparagement towards Captain Haig, whose ability and public spirit are a credit to the Indian Service, His Excellency in Council considers that the attention of the Government of Madras should be pointedly drawn to the subject, in order that they may take steps, if they have not already done so, for securing from Captain Haig the fullest and most frequent information as to the development of the project, the modifications which arise in the course of execution, and the probable effect of these upon the cost.

6. There is little to object to in the Military entries of the Madras Budget; but with reference to the observations already made on the necessity of reducing the aggregate of Military demands, some retrenchment appears to be practicable here, in addition to the postponement of the items which have been marked A, as best admitting of being deferred.

PART II.

7. Nos. 17, 18, 20, 22, 25, 29, for Prison Cells at Bellary, Saint Thomas' Mount, North Arcot, Trichinopoly, Cannanore and Bangalore. These items aggregating Rupees 38,430 should be postponed.

It is not desirable to interfere with the items amounting to Rupees 80,808 for the [illegible]pletion of those portions of the works at Fort Saint George, the restoration of which is in progress, though the items marked A, and aggregating Rupees 83,630, for continuing this progressive restoration in other parts of the fortress, should be deferred.

The two items, aggregating Rupees 1,10,000 for Artillery Barracks and Infantry family quarters at Bellary, have also been left undisturbed. But the Governor General in Council desires to point out that, looking to the probability of a reduction or re-distribution of Artillery, it will be well at present to confine the erection of Artillery Barracks to what is required for one Company.

The whole subject of the provision of quarters for married Soldiers has lately been brought before the Government of India by the Military Finance Department, and on this a separate communication will shortly be made to the Madras Government.

8. The following headings present no items calling for remark. The totals are as follows:—

Judicial...	Rs. 35,161
Revenue...	„ 19,314
Ecclesiastical...	„ 8,498
General...	„ 69,639

9. Under the class Internal Improvement, heading *Municipal*, are the somewhat questionable items of two Band-stands at Madras, amounting to Rs. 6,485.

10. The heading *Marine* amounts to Rs. 53,000. Of this one item is a Pier in Beitkal Bay, which the Government of Bombay desires much to see pressed on.

11. *Agricultural.*—Rs. 3,68,373. Of this sum Rs. 18,339 only is for works in connexion with the Godavery Irrigation; Rs. 1,85,676 is for works in connexion with the Kistna Irrigation. There is only one considerable item of new work. It is (Estimate Rs. 34,600) for improvements to the Nizámpatam channel in the Kistna system. It appeared in the Budget of 1860-61, but no money appears to have been spent upon it yet.

One large item, which appears under this heading, though one of drainage is certainly not agricultural, and should have appeared under the heading Military. It is the *Sewerage of Fort St. George* (Rs. 29,892).

12. *Communications, viz.*:—

	Rs.
Metalled Roads	4,55,037
Unmetalled	32,726
Bridges	94,668
Navigable Canals	7,000
Accommodation for Travellers	1,000
Rs. ...	5,90,431

13. Only one new work of considerable cost appears (unless among those marked A), viz., *Road from Durgarázpatam to Gúdúr in Nellore*, Rs. 32,468.

Rs. 25,000 is set down towards carrying on the road descending the Singawaree Ghát to the north of the Sedasheogurh River.

Rs. 30,000 appears as an item for "*forming Labour Corps for opening up the Wainád Country in Malabar.* Sanctioned for four years, commencing from 1860-61." If this intends Rs. 30,000 a year, for four years, it appears like sanction to a work costing Rs. 1,20,000, and therefore beyond the competence of the Government. Some further explanation should have been given.

Another item is "*Value of Land, &c., for the new road to the Club*; Presidency," Rs. 43,000.

14. Nothing appears to have been done on any of the new projects sanctioned by the Government of India in connexion with the Budget of 1860-61, nor is much proposed to be done during 1861-62. These projects were—

1st. *The Bellary Artillery Barracks.* On these it is proposed, as already noticed, to spend Rs. 60,000.

2nd. *Engineers' Store Yard at Madras.* The expenditure on this is marked **A** for postponement.

3rd. *Locks on the Nizámpatam Channel.* On this it is now proposed to spend Rs. 26,000.

4th. *New Head to Survapalli Channel* in connection with Pennár Anicut. Nothing proposed.

5th. Supplementary Estimate for *metalling road from Cannanore into Mysore:* Only Rs. 15,000 is proposed for expenditure on this and another Estimate aggregating Rs. 1,17,000.

6th. Road from Mulliapúrum to Ponány. Marked for postponement

7th. Canal between the Kuam and the Adayár, Madras. This project does not re-appear at all.

Assuming that the devotion of such large proportions of the funds available for the Madras Budget to Establishments and Repairs is unavoidable, the Government of Madras acts judiciously in assigning the limited balance at its disposal chiefly to the completion of works already in progress.

15. The Estimate for repairs, large as it is (Rs. 24,32,626), contrasts favourably with that of last year (Rs. 31,49,459).

Military repairs amount to Rs. 1,90,018. It is desirable to reduce this in order to aid in bringing down the total of Military demands in all the Budgets within moderate limits; and looking to the large amount entered for Military buildings at the Presidency, the total for the year probably may be reduced without much inconvenience by one-fifth, or Rs. 38,000. The total amount of retrenchment on the Budget will thus be Rupees 76,430. This will remain, however, at the disposal of the Government of Madras as an addition to the Reserve, for allotment to any work of internal improvement; the Governor General in Council at the same time suggesting that an addition may be made to the allotment of Rupees 30,000 to the Kaiga Ghát Road.

16. The abstract of the Budget will then stand as follows:—

	Original Works.	Repairs.	Total.
I. STATE.			
Military...	*4,07,935	1,52,018	5,59,953
Naval...	...	900	900
Judicial	35,161	31,170	66,631
Revenue...	19,314	61,147	80,461
Ecclesiastical...	8,498	10,375	18,873
Educational	...	2,080	2,080
General	69,639	41,015	1,10,654
Total STATE ...	5,40,547	2,98,705	8,39,252
II. INTERNAL IMPROVEMENT ...			
Municipal	6,485	3,000	9,485
Marine	53,000	13,283	66,283
Agricultural	*3,38,481	10,00,000	13,38,481
Communications	8,20,431	10,79,638	19,00,069
TOTAL INTERNAL IMPROVEMENT ..	12,18,397	20,95,921	33,14,318
			41,53,570
Reserve	... ...	... ...	5,46,430
Establishment	... ...	... ...	17,00,000
Total ...			64,00,000

17. The expenditure from Local Funds is stated as in the margin. It would be desirable to have some brief explanation of the sources of the Educational and District Miscellaneous Funds. The expenditure of the latter is chiefly upon roads; the largest sums appearing in North Arcot (Rupees 30,900); South Arcot (Rupees 54,700); and Salem (Rupees 24,000).

	RS.
Educational Funds.........	84,678
Port Funds.................	8,044
District Miscellaneous........	2,17,205
Rs..	3,09 927

18. Expenditure on account of Guaranteed Companies, from the State Revenues, consists of—

	RS.	
Railway Controlling Establishment...........................	45,457	
Irrigation Company: Controlling Establishment...............	25,869	
Do. Land Establishment..................................	6,082	
		Rs. 77,408

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* The item of Rs. 29,892, has been transferred from *Agricultural Military* (See para. 11).

The outlay from the Capital of the Companies is estimated as follows :—

Madras Railway	76,26,449	
Great Southern	12,85,000	
Irrigation Company	18,00,000	
		Rs. 1,07,11,449

On this subject the observations in the Extract of Proceedings introductory to these orders may be referred to.

(Signed) H. YULE, Lieut.-Colonel,
Secretary to the Government of India.

No. 1,322.

Public Works Department, Fort William, 27th April 1861.

Copy of the foregoing and of the orders on the Madras Budget for 1861-62 forwarded to the Government of Madras.

(Signed) H. YULE, Lieut.-Colonel,
Secretary to the Government of India.

in Boards Circular
N° 2862/61
Dated 3rd Jan

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1 to Sub Collector
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Recd
2 August 1861

CIRCULAR.

MISCELLANEOUS.

No. 2,862.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd June 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Madras Government in the Political Department, dated 16th April 1861, No. 199 :—

Read the following letter from W. GREY, Esq., Secretary to the Government of India (Home Department, Separate Revenue), to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated Fort William, 20th March 1861, No. 617.

SIR,

1. I am directed to acknowledge the receipt of your letter, No. 35, dated the 15th of January, recommending the admission of the States of Travancore and Cochin to the benefits of the free interport trade under Section 3, Act VI of 1848, and pointing out the injury inflicted on those States by the present system.

2. The Governor General in Council has no doubt of the general sound policy of removing all restrictions on trade with Native States in India. This was freely admitted by the Court of Directors when the question was raised by the Government of Bombay in the year 1856, and the adoption of the measure was prevented in 1859 by financial considerations alone. These considerations it is still necessary to regard, and it may be doubted whether the benefit of the measure will be sufficiently great and immediate to justify the abandonment of a considerable amount of revenue during the ensuing twelve months. Whatever is done for Travancore and Cochin must of course be done for the States under Bombay.

3. But in connection with the representation now received from the Madras Government, it has been suggested that the exclusion of the Native States of India from the benefits of the coasting trade, while it inflicts a very serious injury upon those States does not in reality obtain any corresponding advantage for the British Government, but that on the contrary the policy became actually injurious to our Customs revenue when once the Port to Port trade was made free and our Customs revenue made mainly to depend on an over sea trade, which trade it is certain would greatly benefit by untaxed coasting trade with Native States. It has indeed been doubted whether even a temporary loss of revenue would ensue from the adoption of a more liberal policy, for it is supposed that the impulse given to our general coasting trade, and to our long sea trade from our great ports might more than compensate for any loss of revenue which is now derived from our trade with Native States.

4. I am desired to request that His Excellency the Governor in Council will be good enough to take the subject into his consideration, and state whether he is disposed to concur in the above view, and whether he thinks that the indirect gain to the revenue which may be expected to follow on the abolition of the existing restrictions on the freedom of trade between British India and Native Indian States would be likely to cover the actual loss of revenue which is now derived from the duties imposed upon that trade, or at all events a considerable portion of it. It is requested that your reply may be accompanied by fresh returns showing what revenue is realized under the present Tariff of Duties upon the trade by land and by sea with Foreign States in India both Native and European.

5. With respect to details I am desired to observe that Salt and Opium which are excluded from the interport Act of 1848, would also of course be excluded from any arrangement of the kind made with a Native State. It has been proposed likewise to exclude Wine and Spirits, but the Governor General in Council is inclined to think this would not be necessary if the same

Import and Export duties are levied on these articles as in British India; and as regards Spirits, if Excise duties were imposed on the manufacture in the Native State equal to those in force in our own territory.

6. I am desired to state that the correspondence referred to in the 11th paragraph of your letter has not been received.

(Signed) H. ULICK BROWNE,
For Secy. to the Govt. of India.

To Government of India, 15th January 1861, Political Department, No. 35.

1. Resolved that a copy of the above letter, and of that to which it is a reply be furnished to the Resident of Travancore and Cochin, in reference to his letter of the 15th December last.

From Collector of Malabar,	15th June 1859,	No. 53.
G. O.	1st July ,,	,, 390.
G. O. 3rd January 1860, No. 2, and letter from Assistant Resident, 7th September 1859, No 77, with accompaniments.		
From Resident,	21st February 1860,	No. 15.
,,	9th March ,,	,, 19.
G. O.	13th April ,,	,, 214.
From Resident,	20th September ,,	,, 64, with accompaniments.
G. O.	8th October 1860,	No. 601.
From Resident,	15th December ,,	,, 87.

2. Resolved also that those papers, with the previous correspondence as per margin, be communicated to the Revenue Department, where the several questions mooted by the Supreme Government in paragraphs 3, 4 and 5 of Mr. Secretary Grey's letter will be considered, and the returns alluded to at the end of paragraph 4 will be called for.

(True Extract.)

(Signed) T. PYCROFT, *Chief Secretary.*

ORDER THEREON, 20th April 1861, No. 897.

Referred to the Board of Revenue for report.

(True Extracts.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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1. Ordered to be communicated to the Collector of Malabar and to all Collectors of Maritime Districts, with a request that they will report with the least possible delay on the trade existing at any of the Ports in their Districts with those of Native Indian States; and on the effects which in their opinion are likely to be the result of placing such States in regard to the Port to Port trade on the same footing as British Indian territories.

2. They will furnish the statistics of any existing trade with such States for the last five years, and will forward copies of any papers they may possess showing the Tariffs, rates of duty or Customs system of any of the States in question.

3. Ordered also to be communicated to the Collector of Sea Customs Madras, who will please to furnish the returns called for by the Supreme Government in paragraph 4 of Mr. Secretary Grey's letter with any observations that he may desire to submit.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors including Sea Customs, Madras.

Exd. J. Wright.

Regd

Sheristadar
to put up for
Native trade

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors, including Sea Customs, Madras.

Dated 3rd June 1861.

Received

No. 2,862.

Requesting a report on the trade with the Native States of India, and on the effects which are likely to result of placing such States in regard to the Port to Port trade on the same footing as British Indian territories.

121

60 Spare copies
16 [illegible]
1 Bellary Coll.
1 [illegible]
16 [illegible]

Ansd 11 Nov/61

122

CIRCULAR.

MISCELLANEOUS.

No. 3,009.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th June 1861.

1. The details furnished in the replies of the several Collectors to the Board's Circular, No. 657, dated 21st February 1859, regarding the introduction of French and Goa paper in substitution for the common Country paper, not being of a uniform character, the Board are unable to submit to Government a Statement of the Financial result of the change, as desired in Government Order 11th February 1859, and accordingly resolve to circulate the appended form of Statement, which all Collectors are requested to fill up and forward to this Office without delay.

2. As the object of the Statement is to show whether any and what saving has been effected by the change, all paper expended for any special purpose not common to the two years for which the details in columns 2 and 3 are required should be excluded from the Statement. Columns 4, 5 and 6 will be filled up in strict accordance with their headings.

3. With reference to the Board's further Circular, dated 21st September 1859, Collectors will report upon ~~the quality of the~~ French or Goa paper now in use in their respective Districts, and generally as to its durability and economy as compared with the common Country paper, sufficient time having now elapsed for the formation of a tolerably correct opinion on those points.

(A true Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

Description of paper.	Paper used in the year preceding the introduction of French and Goa paper, Fasli						Paper used in the year in which the change took place, Fasli									Estimated quantity and value of the Country paper that would have been required if French and Goa paper had not been used.						Paper used in Fasli 1269 for all purposes of an ordinary and permanent nature.									Estimated quantity and value of the Country paper that would have been required if French and Goa paper had not been used in Fasli 1269.						Remarks.
1	2						3									4						5									6						7
	Quantity.			Value.			Quantity.			Value.			Average rate per ream.			Quantity.			Value.			Quantity.			Value.			Average rate per ream.			Quantity.			Value.			
	RMS.	Q	S.	RS.	A.	P.	RMS.	Q.	S.	RS.	A.	P.	RS.	A.	P.	RMS.	Q.	S.	RS.	A.	P.	RMS.	Q.	S.	RS.	A.	P.	RS.	A.	P.	RMS.	Q.	S.	RS.	A.	P.	

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 10*th June* 1861.

Received

No. 3,009.

Requesting a further report on the introduction of the French and Goa paper in substitution for the common country paper, and a report on the quality of the former.

28 June 1861

2 Spare copies
1 to Sub Collector
1 to Sher

CIRCULAR.

MISCELLANEOUS.

No. 3,071.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th June 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue :—

Submits the report of the progress made in the preparation of the Field Register A, during the months of January and February last. } (Here enter 8th May 1861, No. 2,353.)

ORDER THEREON, 4th June 1861, No. 1,144.

1. The Government regret to find that except in Salem very little has been done in the preparation of the Registers. The Board will warn the Collectors that the Government will be obliged to enforce the completion of these registers unless they are promptly taken in hand. They will also notice the delay in the submission of the progress reports from the four Districts named in paragraph 3, and mention the cause to Government in their next report.

2. The Government trust that the Board will take particular care to ensure the Registers being accurately prepared.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

1. Circulated to all Collectors whose attention is particularly drawn to the remarks of Government, on the imperative necessity of the speedy completion of this work

2. The Collectors of Madras, North and South Arcot and Tinnevelly will please to explain the cause of the delay in the submission of their reports for February, for the information of Government.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 12th June 1861.

Received

attend to this

No. 3,071.

Drawing attention to the orders of Government on the imperative necessity of the speedy completion of the Field Registers, and requesting certain Collectors to explain the cause of the delay in the submission of the reports for February 1861.

18 June 1861

2 spare copies

125

CIRCULAR.

MISCELLANEOUS.

No. 3,074.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

1. The Tabular Statements of Income Tax called for in the Board's Circular of 4th May 1861, No. 2,276, have been received from the Collectors of all the Districts except Ganjam, but the figures therein given are found to differ considerably from those in the Demand, Collection and Balance Statements for April last. I am directed by the Board to forward a Statement of the Income tax as prepared in this Office from both Returns, and to request you will be good enough to explain the cause of the differences between the two documents, and state also which of them may be assumed as showing correct results.

2. You are requested also to forward with the least practicable delay, a brief Tabular Statement in the form annexed exhibiting the total amount of Income tax assessed in your District up to 30th April 1861, and also the amount actually collected up to the same date, in the Taluqs as well as at the Huzur. When submitting this Statement, care should be taken to preserve agreement between this and your Demand, Collection and Balance Statement for April last. If any differences should exist, explanation should be given in the column of remarks.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
12th June 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Items.	Stopped from the pay of public servants and Promissory Notes if any.	Assessed upon private individuals after deducting remissions.	Total.	Penalties and fines imposed.	Grand Total	Remarks.
	RS.	RS.	RS.	RS.	RS.	
Demand...						
Collection......... ...						
Balance......						

COMPARATIVE Statement of Demand and Collections made in all the Districts on account of Income Tax up to 30th April 1861.

DISTRICTS.	Amount of Income assessed up to 30th April 1861.		Collections up to 30th April 1861.	
	As per Statement received from the Collectors with reference to the Board's Circular of 4th May 1861, No. 2,276.	As per D. C. and B. Statement for April 1861.	As per Statement received from the Collectors with reference to the Board's Circular of 4th May 1861, No. 2,276.	As per D C and B Statement for April 1861.
	RS.	RS.	RS.	RS.
1. Ganjam	......	30,232	......	20,803
2. Vizagapatam	90,496	40,312	40,313	40,312
3. Godavery	82,351	46,621	40,458	40,458
4. Kistna	27,055	38,188	13,224	24,538
5. Nellore	58,201	58,211	24,194	24,194
6. Cuddapah	55,266	43,339	21,997	29,145
7. Bellary	1,29,131	51,583	42,872	51,583
8. Kurnool	63,963	7,825	2,024	7,825
9. Madras	13,115	7,138	2,164	7,138
10. North Arcot	56,721	25,276	23,435	23,515
11. South Arcot	36,957	18,237	10,515	18,237
12. Tanjore	69,039	62,525	40,174	60,320
13. Trichinopoly	19,012	16,521	9,787	15,121
14. Madura	80,727	37,902	28,765	37,902
15. Tinnevelly	77,143	38,531	26,576	31,607
16. Coimbatore	29,575	14,217	3,276	12,118
17. Salem	28,990	18,098	16,381	16,381
18. North Canara	488	1,750	43	1,750
19. South Canara	9,253	12,861	4,079	9,854
20. Malabar	40,046	28,742	9,276	28,742

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 12*th June* 1861.

Received

No. 3,074.

Requesting explanation of the cause of the differences between the Tabular Statements of Income Tax and the D. C. Balance for April last, and also to forward a Statement of the amount of Income tax assessed up to 30th April 1861.

28 June 1861

2 Spare copies

16 Sub Collectors

16 Head Assist Collrs

Published in Gazette

Letter
to the Honorary
Secretary to the
A H S. Madras
22 Feb 1862

CIRCULAR.

MISCELLANEOUS.

No. 3,115.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th June 1861.

Read the following letter from the Reverend J. R. McFARLANE, M. A., Honorary Secretary to the Agri-Horticultural Society, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 10th June 1861, No. 79 :—

1. Referring to Proceedings of the Board of Revenue, dated 30th May 1861, No. 2,736, I have the honor to inform you that sometime ago, I addressed the Secretary of the Cotton Supply Association on the advantage of affording all possible facilities for the abundant distribution of Cotton seed, and of meeting promptly the probable increased demand in consequence of the present aspect of the Cotton cultivation in America. The Association have promptly entered into my views and directed a ton of best Egyptian seed to be forwarded direct from Egypt, which may therefore be expected to arrive very soon. They have also authorized me through Mr. Hayward, their Secretary, to indent on their Honorary Indian Agent for a supply of new Orleans seed, so that I shall be able to meet the requisition of Mr. Thomas, and any others, who may require a supply. It appears to me desirable to make this as extensively known as possible in quarters where the information may be of use, and this might be done by Circulars to the Collectors and Sub-Collectors of Cotton growing Districts, and also by Advertisement in the Gazette.

2. It should be specified in every indent whether new Orleans or Egyptian seed is required. Mr. Thomas will therefore be good enough to state which or how much of each kind he would prefer.

3. A small price will be put upon the seed to cover actual charges.

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1. Ordered to be circulated to all Collectors for promulgation in their District Gazettes.

2. They will forward any applications they may receive for seed directly to the Secretary Agri-Horticultural Society and include the charges of conveyance to the Huzur station in a Contingent Bill for the amount of which the sanction of Government will be obtained.

3. Ordered also that the purport* of the above letter be notified in the *Fort Saint George Gazette*, and that the following letter† be despatched to Government.

* In MS.

† 3,116, 14th June 1861.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant

First Assistant.

To all Collectors.

~~Copy of paragraph 3 to Superintendent Government Press.~~

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Copy to Superintendent Government Press.

Dated 14*th June* 1861.

Received

[illegible]

No. 3,115.

Requesting them to forward any applications they may receive for Cotton seed directly to the Secretary Agri-Horticultural Society and to include the charges of conveyance to the Huzur station in a Contingent Bill.

12/7/61

2 These copies
16 Sub Collr
16 Thsr

128

CIRCULAR.

MISCELLANEOUS.

No. 3,140.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th June 1861.

1. On a review of the Collector's settlement accounts for Fasli 1269, the Board observe that there are still some points in regard to which, the instructions issued by them in their previous Circulars* have not been fully attended to. These errors will be noticed below, as also such other defects as are found in the Returns of the several Districts; and the Board hope that particular care will be taken to avoid them in future years' accounts.

* 16th July 1858, No. 2,645.
2nd September 1859, No. 3,467.
7th July 1860, No. 3,145.

STATEMENT No. 1.—2. I. In column 2 of this Return received from the Godavery District, certain small divisions, consisting of no more than 4 or 5 villages, are entered as distinct Taluqs. They should have been incorporated with the neighbouring Taluqs, as directed in paragraph 2 of the Board's Circular, dated 16th July 1858, No. 2,645.

II. In Ganjam and Vizagapatam, the instructions conveyed in paragraph 2, Clause II of the Board's Circular, dated 2nd September 1859, No. 3,467 in regard to the joint-rent villages have not been attended to. In the Return of the former District, the villages under notice have not been included with those in column 3, and in that received from Vizagapatam, the total number of these villages with the Puttas granted to them, have not been separately shown below the column, as directed in the paragraph of the Circular alluded to above.

III. In Trichinopoly and Coimbatore, the Zemindary and Poliput villages are entered below column 3 at the foot of the Statement, which is not in strict conformity with the instructions conveyed in Clause III, paragraph 2 of the Circular of 2nd September 1859. It was there directed that the grand total of villages in column 3 of the Return under notice, should correspond with the total of column 17 in the Quinquennial Return No. 15, and as this latter does not include the Zemindary and Poliput villages, they should likewise be excluded from the entries in Statement No. 1.

Ganjam.	Nellore.	Madras.
Vizagapatam.	Bellary.	Trichinopoly.
Godavery.	Kurnool.	South Arcot.
		North Canara.

IV. In the Districts noted in the margin, the particulars as to the number of Puttahs renewed and not renewed are omitted. They should invariably be furnished in future at the foot of the Statement, as directed in Clause IV, paragraph 2 of the Circular referred to.

STATEMENT No. 2.—3. The price Return No. 2 next calls for notice. It will be seen on inspection that the prices required to be shown in columns 4 to 10 of this Statement are the merchants' wholesale prices; but there appears to be some misapprehension on the point. The subject was fully discussed in the Board's Circular dated 1st May 1858, and instructions as to the best mode of obtaining the prices were laid down in paragraphs 23 to 28. In accordance with those instructions, the Board direct that the ordinary market rates, excluding however the prices of the petty sales by ollucks or Puddies be taken in future for the price Return both monthly and annual, and those entered in the latter being only the averages of the several months, no difference whatever ought to exist between the two returns as has hitherto been the case. The instructions in paragraph 28 of the Circular referred to should be carefully attended to by the Officers employed in taking the prices.

STATEMENT No. 3.—4. I. The Revenue from joint-rent villages in Ganjam has usually been entered under the head of "Sundry Items." The Board see no reason why it should not be included with the cultivation and assessment columns of Statement No. 3, as is done in the other

Districts of the Northern Circars in which the joint-rent system prevails. The Collector is requested to follow this course in his accounts of Fasli 1270.

Certain Sundry items of Revenue are added to the foot of column 25 of the above Statement. They should have been included with the entries opposite to the several Taluqs to which they appertain.

In enclosure C to the above Return, the Taluqwar particulars, given from columns 2 to 9, are for the actual cultivation only instead of for the holding.

II. In the same enclosure received from the Kistna District, Shamilat Bunjer charged to the Ryots amounting to Rupees 12,202, is included with "Waste charged" instead of with the actual cultivation. The item "Waste charged" like "Waste remitted" should comprise only whole numbers left waste.

III. In enclosure A to Statement No. 3 received from Trichinopoly, the items "Dry converted into wet" and "Garden converted into wet" are separately entered. They should have been included under the heads of "Dry" and "Garden" respectively.

5. In preparing in this Office the General Statement of Ryots' holdings for submission to Government, much difficulty is experienced owing to want of information under this head in regard to the Ulungu, &c., villages of Tanjore and Tinnevelly. A different system of settlement having been now introduced into these Districts, a Statement of holdings in the same form as that for Ryotwar villages may be submitted. The Collectors of the two Districts are requested, therefore, to forward this Return for Fasli 1270 and future years.

Ganjam.
Madras.
Tanjore.

STATEMENT No. 8.—6. In the Districts noted in the margin, the component items of Moturpha tax have not been arranged under the heads specified in paragraph 6 of the Board's Circular, dated 16th July 1858, and in the Return received from North Canara several items which should have been entered under the head of "Professional tax" are shown under "Tax on Horses."

Ganjam.
Vizagapatam.

STATEMENT 9.—7. The item "Refunds of Charges" is included under the head of Extra Revenue in Statement No. 9 in these Districts, which is not correct. These items of receipts should appear only in the general Statement of Collections and Charges No. 14, excepting the Refunds of *Salt* charges which will appear also in the separate Statement of Salt Collections and Charges.

8. I. On closer examination of the items of Extra Revenue in the above Statement, the Board find that in several Districts, items which might have been included under the Ayen demand, are shown as Extra Revenue, while again certain items are indiscriminately entered under any minor head of Extra Revenue, without reference to their nature. Thus in Vizagapatam and Madura, the assessment* on certain Poremboke lands brought under cultivation is apparently without reason entered as Extra Revenue, while it ought to have been included in the settlement, and in the Godavery Kistna, and Nellore Districts, the sale proceeds of Palmyra trees and leaves are shown as Extra Revenue minor head "*Abkarry*" instead of minor head "*Land.*"

* Rupees 450 Vizagapatam.
,, 456 Madura.

II. In Kurnool and Vizagapatam, particulars are not given for the "Interest demand." The amount of interest charged on Zemindary and Ryotwary balances should be shown separately in future.

III. The particulars of Extra Revenue demand in Madras are shown under two heads only, viz., "Land" and "other Revenue." The details of the latter as "Abkarry," "Salt," "Stamps," &c., should have been furnished.

IV. A sum of Rupees 5-6-8, said to be the collections on account of Road Fund, is shown in the Statement of Extra Revenue in North Arcot. The Board observe that this item of receipts should have been properly carried to the credit of "Local Funds."

STATEMENT No. 10.—9. I. Comparing this Return with the Demand, Collection and Balance Statement of June 1860, the Board observed a difference of Rupees 1,131-3-8 in the demand of Extra Revenue in Ganjam, which requires explanation. Should similar differences occur in future Returns, the Statement will be returned for revision.

	RS.	A.	P.
As per Statement No. 10.	11,135	3	8
As per Demand, Collection and Balance Statement of June 1860.	10,004	0	0
Difference..	1,131	3	8

II. In the Salt Revenue of Nellore, amounting to Rupees 6,16,187, is included as Extra Revenue under that head, a sum of Rupees 138-8-1.* This course is incorrect; the Salt Revenue should represent the proceeds of the actual sales only.

	RS.	A.	P.
*Fines, &c.	76	1	1
Gain in retail sales	62	7	0
Total...	138	8	1

Nellore.
Cuddapah.
Kurnool.
North Arcot.

III. In the Districts noted in the margin, the extent of cultivation entered in column 2 of enclosure B to Statement No. 10, does not include dry and garden lands converted into wet. The Collectors concerned are requested to include them in future under the heads of "Dry" and "Garden" respectively, and the entries in this enclosure will then correspond with those in enclosure A to Statement No. 3 instead of with the figures in columns 3, 5 and 9, as is required in Clause III, paragraph 7 of the Circular, dated 16th July 1858. In entering, however, the assessment on these lands, the original dry and garden assessments alone should be taken, and any additional assessments which may be imposed for converting the lands into wet should be excluded.

STATEMENT No. 12.—10. I. The balance in column 6 of this Return received from Madras does not exhibit the particulars of "Current and Arrears," and the rented villages are not distinguished into "Rents for one year" and "for more than one year."

II. In paragraph 17 of the Board's Circular, dated 7th July 1860, the Collectors were required to furnish in the above Statement the particulars of *villages* in regard to certain items* of Land Revenue. In the Returns received from Tanjore, North Arcot and Malabar, the information was altogether omitted, while from South Arcot and Tinnevelly, it was but imperfectly supplied. In the former, the total number of villages of each kind in each Taluq with the particulars of their Demand, Collection and Balance are alone given, while in conformity with the Board's wishes, this information should have been supplied for each village. In Tinnevelly, no details at all have been given excepting simply the number of the villages, and the Board request, therefore, that the Collectors of these two Districts as well as of Tanjore, North Arcot, and Malabar, will supply these details in future in Statement No. 12 without fail.

* 1. Rents for one year
2. Do. for more than one year.
3. Tody on Shrotriem and Inam villages.

STATEMENT No. 13.—11. In furnishing the Faslwar particulars of arrears in this Statement, the Collectors of South Arcot, Coimbatore, and Tinnevelly have failed to separate the Land Revenue arrears into the heads of "Permanently settled" and "Not permanently settled." The details are necessarily required for the preparation of the general Statements of arrears in this Office, and the Board request therefore they may be furnished in future returns.

* Ganjam. Madras.
Kistna. South Arcot.
Cuddapah. Trichinopoly.
Bellary. Madura.

STATEMENT No. 14.—12 I. The aggregate charges of the year have not been distinguished in these Districts* into "Establishment and Extra Charges," as required by the Board in paragraph 11 of their Circular, dated 16th July 1858. This should be attended to in the future Returns.

II. With regard to the charges under each head of Revenue, the Board find that in several Districts, full particulars are not given. The Stamp charges for instance, except in the Districts noted in the margin, are shown only in the aggregate. In future, the particulars as to "Establishment," "Commission to Vendors," "Refunds of Stamp duty," &c., should invariably be furnished.

Ganjam. Godavery.
Vizagapatam. Salem.

13. In view to the disposal of the Collector's settlement reports being facilitated, the Board requested in paragraph 12 of their Circular of 7th July 1860, that a Table of Contents might be attached to each, and this has been attended to only in the eight Districts noted in the margin. It is hoped that the omission will be supplied in the Reports from the other Districts for Fasli 1270, which will be shortly due, and in those of every following year.

Ganjam.	North Canara.
Vizagapatam.	South Canara.
Tinnevelly.	Malabar.
Salem.	Madras.

14. In paragraph 24 of the Board's Circular quoted above, the attention of the Collector of Coimbatore was called to paragraph 3 of the Order of Government, dated 6th June 1860, No. 1,178, P. W. D., and he was requested to notice in detail the collections made in the several stations on the Neilgherry Hills. Mr. Thomas, in his Settlement Report for Fasli 1269, paragraph 62, shows Rupees 5,543, which is simply quit-rent at several stations on the Neilgherries, but does not include the demand on Puttah lands. The whole Land Revenue demand including this last item, and the collections on account of it, should have been noticed, as required by Government in their Order referred to.

In Cons. 7th June 1860, No. 2,707.

15. It is further observed (*vide* page 80 of the Collector's Report) that of Rupees 5,543 alluded to above being the demand on account of quit-rent on the properties of Europeans, a sum of Rupees 483 only had been collected up to August 1860, and the whole of the remainder, viz., Rupees 5,060, or a little more than 90 per cent. was outstanding. Mr. Thomas should have furnished explanation of the cause of this large outstanding balance, as directed by Government in their Order already alluded to. He will be good enough to state now, how much of the above balance has been since recovered, and under what circumstances the realization of the amount in due time was delayed.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

G Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 17*th June* 1861.

Received

attended to
in preparing [illegible]
[illegible] Report

No. 3,140.

Passing certain observations on the Settlement accounts for Fasli 1269, and requesting that the information still needed will be fully attended to.

7 Mar copies
Circulate to
Talooks

Annex
6 Lez/61

131

CIRCULAR.

MISCELLANEOUS.

No. 3,186.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th June 1861.

Read letter from the Collector of Salem, dated 29th May 1851, No. 92.

(In Cons. 3rd June 1861, No. 3,371.)

Read also following letter from the Collector of Salem, dated Shervaroy Hills, 29th May 1861, No. 92 :—

1. I have the honor to annex a Bill received from the District Engineer at Salem, amounting to Rupees 153-5-4, and to request the Board will be pleased to obtain the sanction of Government for the expenditure referred to therein, to enable me to disburse the amount to the District Engineer.

2. Captain Gahagan informs me that the shelves and drawers, alluded to in the bill, have been put up in the Bungalows on certain lines of road in this District, in compliance with a request made to him by the late Officiating Collector, Mr. Knox, who thought it necessary to provide conveniences of this kind in all the Bungalows in which Crockery and other articles have recently been placed for the use of travellers.

ENCLOSURE No. 1.

ABSTRACT.—Memorandum of shelves and drawers issued for the use of the Travellers' Bungalows in the District.

1. Ordered to be submitted to Government, with the Board's recommendation that the charge of Rupees 153-5-4* incurred in furnishing the Travellers' Bungalows in the Salem District, with shelves and drawers for the safe keeping of the Crockery, &c., recently supplied, be sanctioned.

* Bungalows.	Shelves with Drawers.	Price of each.			Total.		
		RS.	A.	P.	RS.	A.	P.
21…………	21…………	6	10	8	140	0	0
In store…………	2…………	6	10	8	13	5	4
	23				153	5	4

2. The Board are of opinion, that it would be well if some arrangement of the kind were made in all the Bungalows not already provided with suitable accommodation, fixed or otherwise, for the Crockery, &c., supplied to them, and accordingly resolve to circulate a copy of these Proceedings to all Collectors, with the request that the requisite estimates of the cost may be transmitted to this Office.

3. Collectors not intending to act upon these Proceedings, will please reply to that effect, stating their reasons.

(A true Copy and Extract.)

(Signed.) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant

First Assistant.

To J. D. Sim, Esq., Secretary to Government, R. D., with a Bill.
" H. A. Brett, Esq., Collector of Salem, with reference to his letter, No. 92, dated 29th May 1861.
" all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To Secretary to Government, R. D.; Collector f Salem; and All Collectors.

Dated 19th June 1861.

Received

No. 3,186.

Suggesting certain arrangement for the safe eping of Crockery, &c., in Travellers' Bunga-

2 Spare copies
15 Sub Collrs
16 Treasury per Co

132 Recd 18 Octr 1861

Notice published in the District Gazette.

CIRCULAR.

MISCELLANEOUS.

No. 3,222.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

The attention of the Board has been forcibly drawn to the utterly inadequate sales of adhesive Bill and Receipt Stamps and of Stamped Bill and Hoondy Papers, to supply the most moderate estimate of the legal requirements of the public under the Act, and they are unavoidably led to the conclusion that the provisions on this point are generally evaded.

2. They direct me therefore to request that you will publish in your District Gazette, and otherwise notify in the most public manner, what the requirements of the Law are under Sections 3, 5, 6, 10, 11, 14, 15 and 38 of Act XXXVI of 1860, and the penalties attaching to non-observance of them. You will also please to make such inquiries as you may deem necessary to ascertain how the Law is evaded, and report the result together with your opinion as to the best method of counteracting the evasion.

REVENUE BOARD OFFICE,
Chepauk,
21st June 1861.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant

First Assistant.

Copy to W. Balmain, Esq., Officiating Superintendent of Stamps.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors, and Officiating Superintendent of Stamps.

Dated 21*st June* 1861.

Received

Pub in gazette

No. 3,222.

Requesting the publication in the District Gazette, what the requirements of the Law are under certain Sections of **Act XXXVI** of 1860, and the penalties attaching to non-observance of them.

To Overseers
To Sub Collector
To Head Collector

133

CIRCULAR.

MISCELLANEOUS.

No. 3,261.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from G. N. TAYLOR, Esq., Inam Commissioner, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Palmanair, 27th May 1861, No. 34 :—

SIR,

1. I have the honor to submit for the approval of Government, copy of the Instructions which I propose to issue to the Deputy Collectors in the Commission, on the subject of the alleviation to be granted, in pursuance of the Order of Government dated 13th May 1861, No. 1,018, paragraph 3, in special cases where the existing Jodi on service Inams in the Ceded Districts is unduly high.

2. It will be seen that I do not propose to disturb or reduce the present Jodi, which has been paid and credited to the general Revenues for so many years ; but to limit the *combined* quit-rent, which is composed of the Jodi and the additional quit-rent now to be paid for enfranchisement, to three-fourths of the full assessment, in cases where the present Jodi does not already reach or exceed that proportion. When the present Jodi already amounts to three-fourths or more of the full assessment, no additional demand will be made for enfranchisement. I think it is the preferable course to define at once the precise measure of indulgence to be granted, rather than leave the matter for future discretion in particular cases. The instances will probably be rare in which any alleviation will be necessary ; but by adopting the course proposed, those anomalies will not occur which would be inevitable if the gross assessment were taken in exceptional cases as the basis of enfranchisement. For example, if that plan were adopted, an Inam paying a present Jodi of one-half, or more, of the full assessment, which may be regarded as an exceptional case, would be charged only 10 Annas in the Rupee for enfranchisement, whereas the Inam paying a present Jodi of one-fourth, upon which no reduction would be necessary, will be charged 11½ Annas.*

	AS.
* Present Jodi..	4
Five-eighths of 12, or of the difference between present quit-rent and gross assessment...	7½
	11½

3. By the rule now submitted for approval no Inam charged with a present quit-rent equal to one-half, or more, of the gross assessment can be enfranchised on less than three-fourths or 12 Annas in the Rupee.

Proceedings of the Inam Commissioner, dated Palmanair, 23rd May 1861, No. 272.

Read the Order of Government, dated 13th May 1861, No. 1,018.

1. In communicating to the Deputy Collectors the foregoing Order of Government, the Commissioner observes that a reduction of the existing Jodi on the village service Inams could not be generally allowed without producing confusion and inequality, but that in cases where the Jodi is high, alleviation will best be granted by a remission of the whole or part of the additional quit-rent chargeable for enfranchisement. With this view he proceeds to lay down, for the guidance of the Deputy Collectors, the following specific instructions subject to the approval of Government :—

First.—Where the combined quit-rent exceeds three-fourths of the full assessment of the Inam, such portion of the additional quit-rent will be remitted as may be necessary to reduce the combined quit-rent to three-fourths of the assessment.

Second.—Where the existing Jodi is equal to, or higher than three-fourths of the full assessment, no additional quit-rent will be charged for enfranchisement ; nor, on the other hand, will any reduction be made in the existing Jodi.

Third.—Where the existing Jodi is equal to, or higher than the full assessment, the Inamdars will be allowed the option of holding the land on the full assessment under a permanent Title Deed or under the ordinary Ryotwari Patta. The former, it is believed, will be generally preferred, both on account of the uncertainty attending the assessment of Government lands, which is open to future revision, and because the holders will be at liberty, now or at any future time, to redeem the quit-rent on their Inams by a present payment once for all.

Fourth.—In simplifying the quit-rent by the reduction of the fractional parts, according to Rule VIII Clause 3 of the general Rules of 1859, the fractions will in every case be struck out instead of being taken at the next higher figure as provided for† in cases where fractions exceed half the difference.

† *Vide* Commissioner's Instructions, dated 15th September 1859, No. 39.

2. The sacrifice of additional quit-rent under the first and second Rules will be trifling, because its amount diminishes in proportion to the pressure of existing Jodi ; while at the same time, it is desirable to offer this inducement to the Inamdars to retain the Inams rather than throw them up, and thus contribute with greater certainty to the funds required for village Establishments. Whilst the Commissioner is opposed to any reduction in the existing Jodi, which has continued to be paid for so many years, the circumstances attending its original imposition, particularly the fact that in many cases it was imposed or enhanced subsequent to the British assumption of the Districts, seem to justify some consideration of the nature proposed, in cases where the former Jodi is really heavy. Inams charged with a former Jodi equal to half of the assessment or more, will alone come under the first and second Rules. It may be mentioned by way of illustration that when the Jodi is already half, the combined quit-rent chargeable on the Inams is thirteen-sixteenths,† and the reduction to be made on this account to bring it down to the limit of three-fourths is only one-sixteenth of the assessment. When the existing Jodi is already equal to three-fourths of the assessment, the additional quit-rent to be remitted is little more than two-sixteenths or one-eighth, which is the largest remission that will ever have to be made.

† $\frac{8}{16} + \frac{5}{16}$.

3. Although the indulgence proposed to be shown by Rule 3 is almost nominal, as the Inamdars are at liberty to throw up their Inam tenures, and hold the lands on Pattas charged with the Taram assessment, still a permanent Title Deed even on the full assessment is regarded as some advantage, which it is not desirable to withhold, and which, as above stated, will in all probability be rarely declined.

(Signed) G. N. TAYLOR,
Inam Commissioner.

ORDER THEREON, 13th June 1861, No. 1,191.

The arrangement proposed by the Commissioner is approved.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

Circulated to all Collectors.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copies.)

W Grant
First Assistant.

To all Collectors.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 22nd June 1861.

Received

No. 3,261.

Communicating order of Government approving of the arrangement proposed by the Inam Commissioner relative to the alleviation to be granted in special cases where the existing Jodi on Service Inams in the Ceded Districts is unduly high.

2 Spare copies
16 Sub Collrs
16 Dy Collrs

CIRCULAR.

MISCELLANEOUS.

No. 3,339.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

13th June 1861, No. 1,198.

The Government, in recently sanctioning the adjustment of the balances of Land and Moturpha Revenue appertaining to Faslis 1246 and 1248, which were for several years allowed to appear in the accounts rendered to the Accountant General from a particular District, though they were excluded from those submitted to the Board of Revenue, thus causing a discrepancy between the two Returns, observe on the vexatious and needless correspondence caused by such errors, and remark, that now that a Deputy Collector is attached to every Treasury, they ought not to occur, and that those which exist should be promptly discovered and rectified. I am therefore directed by the Board of Revenue to request, that you will fully satisfy yourself through the agency of your Treasury Deputy, that all unadjusted balances have been brought under scrutiny and reported, and that no difference now exists between the accounts furnished to the Accountant General and to the Board of Revenue. You will strongly impress on your Treasury Deputy Collectors, the necessity of their strict supervision over the accounts.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
27th June 1861.

(True Copy.)

W Grant
First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 27th June 1861.

Received

No. 3,339.

Requesting that the Collectors will satisfy themselves through the agency of the Treasury Deputy that all unadjusted balances have been brought under scrutiny and reported, and that no difference now exists between the accounts furnished to the Accountant General and to the Board of Revenue.

5 Copies
16 [illegible]
16 2d copy [illegible]
16 [illegible]

CIRCULAR.

STANDING.

No. 3,437.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to request that in carrying out the orders of Government for the assignment of *surplus* Cattle Trespass Fines to the local Funds, you will bear in mind that the adequate provision of pounds and poundkeepers is to be a first charge upon the Fine Fund, and that until all demands of this nature are sufficiently supplied, no surplus can be properly said to exist.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
2nd July 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Exd. J. Wright.

CIRCULAR.

Standing.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 2nd July 1861.

Received

No. 3,437.

Issuing certain instructions to be attended to in carrying out the orders of Government for the assignment of surplus cattle trespass Fines to the local Funds.

9 July 1861
Copy taken
with the [illegible]
1/6 Sub Collector
1/6 Income tax Office

137

CIRCULAR.

MISCELLANEOUS.

No. 3,440.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd July 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue :—

Submitting for information, a statement of Income tax assessed and collected in the Provinces, up to 30th April 1861. } (Here enter 26th June 1861, No. 3,326.)

ORDER THEREON, 29th June 1861, No. 1,303.

1. The Governor in Council was prepared to learn that delays and difficulties had been experienced in the collection of the first instalments of the Income tax, from the novelty and unpopularity of the Tax, the intricacy of the law, and various other causes; but he certainly did not anticipate such very unsatisfactory results as the Board's report discloses. On the whole only 37 per cent. of the demand was realized up to the 30th April last; in one District the collections were only 3 per cent., in a second they were 9 and in a third 11, while the highest amount realized was only 58 per cent. of the sum due.

2. The Board will call upon the Collectors for full explanation of the causes which have thus retarded the collections, and will pay particular attention to the early realization of the outstanding balances.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

1. Circulated to all Collectors, who will specially report on the point noticed by Government with the least possible delay.

2. Meanwhile a Statement will be submitted to Government of the collections, as shown by the latest returns.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 2*nd July* 1861.

Received

No. 3,440.

Communicating Order of Government, requesting explanation on points connected the collection of Income tax.

2 Mar

15 Sub[illegible]

1 [illegible]

138

CIRCULAR.

MISCELLANEOUS.
No. 3,514.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th July 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 14th June 1861, No. 3,116 :—

SIR.

I am directed by the Board of Revenue to report for the information of Government that they have received a letter from the Honorary Secretary to the Agri-Horticultural Society, dated 10th June 1861, stating that the Manchester Cotton Supply Association have promised to send him shortly a supply of Egyptian and New Orleans Cotton seed, and to request that sanction may be granted for the distribution of the seed to Collectors at the public cost. The Collectors will be instructed to allot the quantity furnished to them to such persons as may be able and willing to undertake its cultivation.

ORDER THEREON, 27th June 1861, No. 1,259.

Sanctioned.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

1. Communicated to the Honorary Secretary Agri-Horticultural Society, for his information.
2. Circulated also to all Collectors.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To Reverend J. R. Macfarlane, Honorary Secretary, Agri-Horticultural Society.
„ All Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous

PROCEEDINGS OF THE BOARD OF REVENUE.

To Reverend J. R. Macfarlane, and all Collectors.

Dated 4*th July* 1861.

Received

No. 3,514.

Communicating Order of Government sanctioning the distribution at the public cost of the Egyptian and New Orleans Cotton seed expected from the Manchester Cotton Supply Association.

2 Sub Collector
Head Clerk
1st Asst Clerk

13.9

CIRCULAR.

MISCELLANEOUS.

No. 3,529.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th July 1861.

Read the following :—

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Memorandum :—

OFFICIAL MEMORANDUM.

The undersigned requests to be informed whether it is the intention of Government, to have the Notification modifying the Regulations for testing the qualifications of Candidates for employment in the Uncovenanted Civil Service, dated 26th April 1861, published at page 587 of the *Fort Saint George Gazette*, rendered into the Vernacular languages for publication in the District Gazettes.

By Order,

(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
CHEPAUK,
21st June 1861.

To T. Pycroft, Esq., Chief Secretary to Government.

ORDER THEREON, 27th June 1861, No. 919.

Resolved that the several Translators to Government be requested to submit, for insertion in the District Gazettes, a version of the Notification, revising the scheme of examination for the Uncovenanted Service, dated 26th April 1861, and published in the *Fort Saint George Gazette* of the 30th idem, page 587.

(True Extract.)

(Signed) T. PYCROFT, *Chief Secretary.*

Circulated to all Collectors.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

To all Collectors.

(True Copy.)

J. Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 5th July 1861.

Received

No. 3,529.

Circulating Order of Government, requesting the several Translators to Government to submit for insertion in the District Gazettes, a version of the Notification revising the scheme of examination for the Uncovenanted Service.

2 Spare copies
16 Sub Collectors
16 Dep Collectors

VRO

CIRCULAR.

MISCELLANEOUS.

No. 3,598.

From R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to request that the Quarterly Return of Fines imposed and stoppages made from the pay of Public servants may be included in the list of Blank Returns, a form of which was circulated under date 10th December 1860, No. 5,783.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) R. A. DALYELL,
Sub-Secretary.

REVENUE BOARD OFFICE,
Chepauk,
9th July 1861.

(True Copy.)

W Grant

First Assistant.

Exd. J. Wright

8

CIRCULAR.

MISCELLANEOUS.

From the Sub-Secretary to the Board of Revenue.

To all Collectors.

Dated 9th *July* 1861.
Received

No. 3,598.

Requesting that the quarterly Return of Fines imposed and Stoppages made from the Pay of Public servants may be included in the List of blank Returns.

22

2 Huzur office
16 Sub Colls.
15 Salt Cols.

Statements furnished
12 Septr 1861

141

CIRCULAR.

MISCELLANEOUS.

No. 3,626.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To COLLECTORS OF SALT DISTRICTS.

SIR,

1. I am directed by the Board of Revenue to request you will be good enough to furnish them as soon as practicable with a Return of Salt sales in your district, for the period intervening between the date on which your Statement submitted with reference to the Board's Circular of the 18th May last, No. 2,550, was closed, and the introduction of the recent further rise in price of Rupees 1-8-0 per Indian maund, as also for two months from the date on which the present enhanced rate came into operation.

2. You will adopt for this purpose, the form annexed to the Cicular referred to; but some of the headings will require to be differently worded so as to convey the information now called for, and column 2 should be altered to show the date on which the new rate of Rupees 1-8-0 instead of Rupees 1-6-0 was introduced. The sales in 1860, which are required to be entered for the sake of comparison, should be for the same corresponding period as those of 1861.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
10th July 1861.

(True Copy.)

G. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

being the period between the date
of submission of Statement called
for in B C No 2258 of 1861 &
the introduction of the increased
rate of Price of Rs 1-8-0 -

Bei
two m
fr th
when th p
enhance
rate cam
into pera

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To Collectors of Salt Districts.

Dated 10*th July* 1861.

Received

No. 3,626.

[illegible]

Requesting to be furnished with a Return of Salt sales for a certain period.

CIRCULAR.

MISCELLANEOUS.

No. 3,648.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

As no instructions have reached the Board as to any modification to be made in the Income tax, I am directed to request that you will at once take measures for supplying from your District Press, the Forms of Notices, Returns, &c., that you are likely to require for the ensuing year of taxation.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
11th July 1861.

(True Copy.)

(Signed) W. GRANT,
Fisrt Assistant.

Exd. J. Wright.

CIRCULAR

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 11*th July* 1861.

Received

No. 3,648.

Requesting that measures be taken for supplying from the District Press, the forms of Notices, Returns, &c., that would be required for the ensuing year of taxation.

2 Huzur copies
15 Sub Collectors
16 Income tax
Offices

(142)

CIRCULAR.

MISCELLANEOUS.

No. 3,714.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

1. As the Board see reason to believe that their Circular, No. 2,065, dated 22nd April 1861, has been misunderstood, I am directed to request that you will report briefly to what extent the Income tax assessed on your District will be reduced by excluding altogether from the sources of income or profit now included in the calculation on which the Tax was assessed, all lands paying less than Rupees 600 assessment, and also all incomes of less than Rupees 200, derived from sources other than land, but which being added to the income from land paying less than Rupees 600 per annum, and assumed at one-third of that assessment, make up together an aggregate income of more than Rupees 200, and thus render the party liable to Income tax, when he would be exempt but for his being charged on land paying less than Rupees 600 assessment.

2. The simple object of the reference is to ascertain approximately what will be the effect of excluding absolutely from taxable income all profits derived from land paying less than Rupees 600 assessment, but this seems from the replies to have not been generally understood.

3. Should you have already replied to the former Circular Order, you will please to forward a supplemental reply to this letter also. But should your reply to the former Circular Order not yet have been despatched, an answer will do for both.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
13th July 1861.

(True Copy.)

J Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 13*th July* 1861.

Received

No. 3,714.

Requesting a brief report as to the extent by which the Income tax assessed in each district will be reduced by excluding from the sources of income all lands paying less than 600 Rupees and all incomes less than 200 Rupees derived from sources other than land.

2 Three copies
1 [illegible] Coll

Rd 2d Aug 1861

[illegible]

CIRCULAR.

MISCELLANEOUS.

No. 3,755.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

With reference to the Board's Circular Order, dated 3rd June 1861, No. 2,872, on the subject of the trade with Foreign States, I am directed by the Board to request that you will be careful to include in your reply, a Statement of both the Land Frontier duty and Sea Customs (if any) collected in your district on such trade, during the last five years, whether with Native or European Foreign States in India.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
16th July 1861.

(True Copy.)

W. Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 16*th July* 1861.

Received

No. 3,755.

Requesting a Statement of both the Land Frontier duty and Sea Customs collected during the last five years whether with Native or European Foreign States in India.

2 Hazr Copies
16 Sub Colrs
16 Dy Colrs

CIRCULAR.

MISCELLANEOUS.

No. 3,764.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to request that you will include the Assistant Directors of Revenue Settlement in the List of parties to whom District Gazettes are to be supplied officially, and cause each issue of your District Gazette to be sent to them regularly so long as they remain in your District.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
16th July 1861.

(True Copy.)

J Grant
First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 16*th July* 1861.

Received

No. 3,764.

Directing that Assistant Directors of Revenue Settlement be included in the list of parties to whom District Gazettes are to be supplied officially

2 Spare copies
1 to Sub Collector
1 to Hd. Collr

CIRCULAR MEMORANDUM.

Standing.
2,272, dated 3rd May 1861.
2,493, „ 16th „ „
Miscellaneous.
2,250, dated 2nd May 1861.
2,276, „ 4th „ „
2,441, „ 14th „ „

It is requested that the Board's Circulars of the dates noted in the margin may be classed, as therein shown, under the respective heads of ***Standing*** or ***Miscellaneous***; this information having been omitted at the head of the Circulars in question.

REVENUE BOARD OFFICE,
Chepauk,
17th July 1861.

By Order,
(Signed) R. A. DALYELL,
Sub-Secretary.

(True Copy.)
J. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR MEMORANDUM.

FROM THE SUB-SECRETARY TO THE BOARD OF REVENUE.

To all Collectors.

Dated 17th July 1861.

Received

Requesting that the Board's Circular of certain dates may be classed under the respective heads of Standing and Miscellaneous.

Received 24 July 186

2 Have copies
1 to Collector
1 to Income tax Officer

CIRCULAR.

MISCELLANEOUS.

No. 3,815.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th July 1861.

Read the following:—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Telegram from the Secretary to the Government of India, to T. PYCROFT, Esq., Chief Secretary to Government, Madras, dated Calcutta, 14th July 1861:—

To take precedence. A supplementary financial statement made to-day showed that the probable deficiency of opium would be more than met by the excess of cash balances on the first May, above the amount estimated by Mr. Laing; therefore Mr. Laing's results will not be disturbed. License Bill was re-committed, and all the tobacco clauses having been omitted, the Bill passed as previously published. An Act was read a first time to dispense with special notices and fresh returns of income for coming year except in cases of fraud, not surcharged, or when no notice was issued last year, and except when the Tax-payer claims to make a fresh return, thus maintaining last year's assessments for the duties of another twelve months from August first.

ORDER THEREON, 17th July 1861, No. 1,418.

Communicated to the Board of Revenue for their information.

(Signed) J. D. SIM,
Secretary to Government.

---

1. Circulated to all Collectors for information and guidance.

2. They will refrain from incurring any greater expense in regard to Income Tax Forms, &c., for the coming year of taxation, than is likely to be absolutely necessary in the event of the Bill on the subject mentioned in the latter part of the Telegram, being passed into Law.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 18*th July* 1861.

Received

No. 3,815.

Communicating Proceedings of Governm
containing a Telegram from the Secretary to
Government of India, and ordering the Collec
to refrain from incurring any greater exper
regard to Income Tax forms, &c., for the co

2 Make copies
1 to Sub Collector
1 to Sher

Ansd 22d Oct/61
See Settlement Report for Fasli 1270
No 270 dated 22 Oct/61
paras 10 & 95

148

CIRCULAR.

MISCELLANEOUS.

No. 3,946.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

1. With reference to paragraph 4 of the Board's Circular Proceedings, dated 28th March 1859, No. 1,067, ruling that the original Statement of monthly cultivation Form No. 1 in the Manual of Village Accounts should be sent at the close of every month to the Taluk Kacheri, I am directed to request that you will report whether the rule in question has been introduced in your District; and if so, from what time, and whether its adoption has in practice been found fully effectual as a check against fraud.

Explain

2. Adverting to paragraph 7 of the same Circular above quoted, and the subsequent Circulars issued to you, you are requested to notice prominently in your Settlement Report for the past Fasli the extent to which permanent Puttahs have been introduced in your District, and the result of the change. You should distinctly state the number of fresh Puttahs granted out of the total number, the number in which any changes were noted down, and the number which remained altogether unaltered.

[illegible]

3. The information on both the above points being required by Government to be furnished to the Secretary of State, you will take care that it is carefully and fully supplied.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
24th July 1861.

(True Copy.)

G Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 24th July 1861.

Received

No. 3,946.

Requesting information on certain points connected with the introduction of village cultivation accounts and permanent Puttahs,

2 Spare copies
to Sub Collr
1 Dr Ker

CIRCULAR.

MISCELLANEOUS.

No. 3,947.

PROCEEDINGS OF THE COURT OF WARDS, dated 24th July 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Madras Government in the Public Department, dated 3rd July 1861, No. 953 :—

Read the following letter from A. J. ARBUTHNOT, Esq., Director of Public Instruction, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Coonoor, 28th June 1861, No. 1,137.

1. I have the honor to acknowledge the receipt of the Proceedings of Government in the Revenue Department, under date the 16th ultimo, No. 10, calling upon me to expedite the submission of the memorandum on the education of female minors alluded to in the Proceedings of Government, under date the 12th September last, No. 1,579.

2. I regret that it is not in my power to offer any much more definite suggestion on the subject than that contained in my memorandum of the 30th November 1859, and it is for this reason that I have deferred again addressing the Government with reference to it. It seems clear that the education of Native females of the upper classes, if it is to be carried out at all, must be conducted in their own homes, and through the agency of female teachers well acquainted with the vernacular language of their pupils. It would be desirable that such governesses should be Englishwomen, or East Indians, brought up with English habits, but if, as I fear, no such persons are procurable, Native women educated in the Mission Boarding schools might in some cases be employed. The objection to persons of the latter class would be that in most cases their caste, and the fact of their being Christian converts, would make them unacceptable to the relatives of the female minors.

3. In some respects the Military Female Orphan Asylum at Madras furnishes materials for a good class of governesses, such as is needed for the education of the daughters of native Zemindars and other landed proprietors. A teacher's class has been in operation in that institution for the last three years, and some of the girls trained in it promise to be very efficient teachers. As yet, however, their instruction in the vernacular languages has not been sufficiently attended to. It has been confined to Tamil, and in that language but little has been done. But this is a defect which may be easily remedied, and I have already suggested to the Directors the employment of a more efficient Tamil Teacher. The means of instruction in the Telugu language should also be provided.

4. But supposing that some of these young women were found perfectly competent for the duty and were willing to undertake it, the great difficulty remains of providing them with suitable homes at the places where their services would be required.

5. Under these circumstances I am not sanguine that the system of domestic education to which I advert, will prove feasible, at all events for some time to come; but if the Government approve of the principle, I would suggest that the Court of Wards should be instructed to attempt its introduction, in communication with my Department, whenever it may be possible to obtain the services of qualified governesses, European, East Indian, or Native.

Communicated to the Revenue Department.

(True Extract.)

(Signed) T. PYCROFT, *Chief Secretary.*

ORDER THEREON, 17th June 1861, No. 1,415.

1. Ordered that this letter be forwarded to the Court of Wards who will, in communication with the Director of Public Instruction, make the best arrangements practicable for the education of their female wards.

2. Ordered also that a copy of Mr. Arbuthnot's letter and of this Order be transmitted to the Secretary of State for his information, with reference to paragraph 3 of his Despatch, dated 31st July 1860, No. 49.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

---

1. Communicated to all Collectors for information.

2. Collectors of Districts in which there are Female wards of the Court, will inform the Court if in any case they think it feasible to introduce any such arrangement as the Director of Public Instruction suggests.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant

To all Collectors,

First Assistant.

Exd. J. Wright.

CIRCULAR

Miscellaneous.

PROCEEDINGS OF THE COURT OF WARDS.

To all Collectors.

Dated 24th July 1861.

Received

No 3,947.

Communicating Proceedings of Madras Government containing a letter from the Director of Public Instruction on the subject of the education of Female minors, and requesting the Board in communication with the Director to make the best arrangements for the carrying out of the measure.

2 spare copies
Salt Collector
to Kolaba Collector
Both for Inform[illegible]

Information [illegible] dispensed with vide Bd pro dated 18 Feb/61 no 5073

(85)

CIRCULAR.

MISCELLANEOUS.

No. 4,222.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To COLLECTORS OF MARITIME DISTRICTS.

SIR,

G. O., No. 1,526, R. D., dated 31st July 1861.

1. Government having sanctioned the allotment of Beam Scales proposed in the Board's Proceedings, No. 3,351, dated 27th June 1861, the Collectors concerned are requested to have a corresponding number of Triangles and platforms made up in their respective Districts without delay, and to submit at once the Estimates of their probable cost called for in paragraph 4 of the above Proceedings.

2. As Government have also called upon the Board to state approximately what portion of the charge involved in the substitution of weighing for measuring will be met by the discontinuance of the use of the Measures and part of the measuring Establishments hitherto required, the Collectors will please to forward to this Office statements in the subjoined forms, accompanied by any remarks they may have to offer on the subject, or which the statements may call for.

From Tinnevelly, No. 211, dated 13th, in Cons. 18th May 1861, No. 3,042.
From Madura, No. 121, dated 1st, in Cons. 7th May 1861, No. 2,830.

3. The only Collectors who appear to anticipate any difficulty in having the triangles and scales made up in their Districts, are those of Tinnevelly and Madura, but as the difficulty in the former District is confined to the triangles, and in the latter to the scales, the Collectors will be able with mutual assistance to supply themselves with all that is necessary, and for this purpose they should lose no time in communicating with each other, and forwarding the required Estimates.

From South Canara, No. 49, dated 6th, in Cons. 12th April 1861, No. 2,258.
From Godavery, No. 35, dated 16th, in Cons. 24th April 1861, No. 2,564.

4. The Collectors of the South Canara and Godavery Districts are informed that no particular pattern of scales is contemplated, and that the plank ordinarily used in Sea Custom Houses of some three feet square ought to suffice; the mode in which these can be used for weighing very large quantities of Salt is described in the Board's Circular Order of 6th July 1857.

From Malabar, No. 84, dated 23rd, in Cons. 29th April 1861, No. 2,663.

5. The spare weights in Malabar should be sent into the nearest Government Store.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
5th August 1861.

(True Copy.)

First Assistant.

Exd. J. Wright.

To the Dy Collector in charge of Salt
[illegible] —
Who is requested to furnish the information
together with statements herein called for
[illegible]

Same allow
to be made
J.C.

STATEMENT No. 1.—Measures.

	Number of new measures supplied.	Cost.	Number of old measures ~~supplied.~~ repaired	Cost.	Total expenditure or cols. 2 plus 4.	Total number of old and new measures in Store, and in use at present.	Estimated proceeds of all the measures if sold.
	1	2	3	4	5	6	7
		RS. A.		RS. A.	RS. A.		RS. A.
Fasli 1268… … …							
„ 1269… … …							
„ 1270… … …							
Total……							
Average… ..							

STATEMENT No. 2.—Measuring Establishments.

						Proposed Establishment.				
	Number of Salt Stations.	Number of servants employed for measuring Salt.	Rate of pay per mensem.	Number of months employed.	Amount of pay.	Number of servants that will be required for weighing.	Rate of pay per mensem.	Number of months they will be employed.	Amount of pay.	Saving or difference between columns 5 & 9.
	1	2	3	4	5	6	7	8	9	10
Fasli 1270. …			RS.		RS.		RS.		RS.	RS.
Total……										

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To Collectors of Maritime Districts.

Dated 5th August 1861.

Received

No. 4,222.

287

Requesting the submission of Estimates for making certain number of triangles and platforms together with Statements showing the charges involved in substituting weighing for measuring.

2 Asst Collrs
1 Sub Collr
1 [illegible] Collr

152

1

CIRCULAR.

MISCELLANEOUS.

No. 4,444.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to request that you will include the Inspectors of the Police force in your District in the list of parties to whom District Gazettes are to be supplied officially, and cause each issue of your District Gazette to be sent to them regularly.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
15th August 1861.

(True Copy.)

W Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 15*th August* 1861.

Received

No. 4,444.

Directing the supply of District Gazettes to Inspectors of Police.

2 Spare Copies
1 [illegible]
1 B Sher

Published in the District Gazette

57

CIRCULAR.

MISCELLANEOUS.

No. 4,477.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th August 1861.

Read the following letter from Reverend J. R. MACFARLANE, M. A., Honorary Secretary to the Agri-Horticultural Society, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 27th July 1861, No. 95 :—

I have the honor to inform you that we received the Egyptian Cotton seeds referred to in paragraph 1 of my letter, dated 10th ultimo, No. 79, per P. and O. Steamer "Bengal" on the 23rd instant.

Ordered to be communicated to all Collectors, with reference to the Board's Circular (Miscellaneous), No. 3,115, dated 14th June 1861, and to their Proceedings, No. 3,514, dated 4th July 1861.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.
Copy to Revd. J. R. Macfarlane, M. A., Honarary Secretary
to the Agri-Horticultural Society.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 16*th August* 1861.

Received

No. 4,477.

Communicating letter from Hohorary Secretary Agri-Horticultural Society, intimating receipt of Egyptian Cotton seeds.

2 Mase Esqr Recd
To Sub Collector
15 Sep

155

CIRCULAR.

MISCELLANEOUS.

No. 4,534.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th August 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 8th July 1861, No. 49 :—

SIR,

I have to inform your Excellency in Council that Mr. Haywood, the Secretary to the Cotton Supply Association and to the Manchester Cotton Company, is about to proceed to India, with the view of ascertaining to what parts of the country and in what manner the efforts of those bodies for increasing the supply of Cotton from India, may be most effectually directed, and Her Majesty's Government have to request that you will direct the different Officers under your Government to render this gentleman every facility and assistance in their power, in furtherance of the very important objects for which he has been despatched to India.

ORDER THEREON, 12th August 1861, No. 1,620.

Ordered to be communicated to the Board of Revenue and Chief Engineer for their information and guidance. They will also be requested to circulate copies of this Despatch among their respective subordinate Officers, and to direct them to render every assistance to Mr. Haywood.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

Communicated to all Collectors, who will give full effect to the wishes of Government, if opportunity should offer.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant
First Assistant.

To all Collectors.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 19*th* *August* 1861.

Received

No. 4,534.

Communicating Order of Government embodying copy of Despatch from Secretary of State directing assistance to be rendered to Mr. Haywood, Secretary to the Cotton Supply Association and to the Manchester Cotton Company, who ha been deputed to inquire and report on the sui ject of the supply of Cotton from India.

[illegible]

1

158

MISCELLANEOUS.

CIRCULAR MEMORANDUM.

WITH reference to the Notification of the Superintendent Asylum Press, published at page 896 of the "Fort Saint George Gazette," dated 25th June 1861, the undersigned requests that the Collector of Madras will remit to this Office, the increased charge of Rupees Three (3) on account of the Army List to be supplied to him, from the 3rd quarter of 1861 to 1st quarter of 1862.

By Order,

REVENUE BOARD OFFICE,
Chepauk,
21st August 1861.

(Signed) R. A. DALYELL,
Sub-Secretary.

(True Copy.)

[illegible] Grant

First Assistant.

To all Collectors, except Trichinopoly, Coimbatore, North Canara, and ~~South Canara.~~ Madras

Exd. J. Wright.

CIRCULAR MEMORANDUM.

Miscellaneous.

From the Sub Secretary to the Board of Revenue,
To all Collectors, except Trichinopoly, Coimbatore,
North Canara, and South Canara.

Dated 21*st August* 1861.

Received

Requesting to remit to the Board's Office, the amount of increased charge on account of Army Lists supplied, from 3rd quarter of 1861 up to 1st quarter of 1862.

CIRCULAR.

MISCELLANEOUS.

No. 4,695.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To ALL COLLECTORS.

SIR,

1. I am directed by the Board of Revenue to call your attention to the Act XXI of 1861 for limiting the assessments to the Income tax for the current year commencing from 31st July last, the extension of which Act to this Presidency, the Government have decided on requesting from the Supreme Government.

2. The Act applies to all incomes derived from lands and houses or from property or professions, and chargeable to the Income tax under Schedules 1 and 2 of the Act XXXII of 1860, with the exception of incomes not assessed in the past year, or those the returns of which for the past year are believed to have been fraudulent and were not surcharged; provided that the special notice required by Act XXXII of 1860 be issued in such cases within *three* months from the date of the general notice making the present Act XXI of 1861 applicable to the Presidency

3. It is also left open to any person assessed to the Tax in the last year to apply to the Assessor to be re-assessed in the manner prescribed by Act XXXII of 1860 for the current year, provided that *his application and returns* be made within *two* months from the date of the general notice.

4. Practically therefore all surcharged returns of last year are accepted, if the parties consent; and it remains for you to be prepared within *three* months from the date of the general notice extending Act XXI of 1861 to this Presidency, which will be published in the Official Gazette, to serve the special notices prescribed by Act XXXII of 1860, and to furnish the necessary forms to all persons whom you consider it necessary to assess for the first time, or to re-assess on the grounds set forth in the Act.

5. To this end it is desired that you at once commence to form lists of such persons, and to prepare the necessary forms, that you may be in a position to avail yourself to the fullest extent of the time allowed for this purpose by the Law. You will also have prepared such number of forms as you think likely to be required by persons voluntarily applying to be re-assessed.

6. You will observe that the limitation applies only to duties chargeable under Schedules 1 and 2 of Act XXXII of 1860, and that where immoveable property has been transferred since last assessment was made on it, the present owner is liable to be assessed thereon under the original Act.

7. Your particular attention is requested to this matter.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
29th August 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,
To all Collectors.

Dated 29th August 1861.
Received

No. 4,695.

Issuing instructions as to the preliminary steps to be adopted with reference to the expected extension of Act No. XXI of 1861 to this Presidency.

1 Sep / 61

7 Spare copies distributed to all

158

CIRCULAR.

MISCELLANEOUS.

No. 4,714.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To ALL COLLECTORS.

SIR,

1. Under instructions from Government, I am directed to request that you will submit with the least possible delay an Estimate in the annexed Form of the anticipated Receipts and Disbursements for the nine months of the current official year from 1st August 1861 to 30th April 1862, under Act 18 of 1861, for imposing a Duty on Arts, Trades and Dealings, that is in fact an Estimate of three-fourths of a year's revenue from the Tax.

2. You will for this purpose communicate with your Sheristadar and with any other of your subordinates who may be at hand and competent to aid you in forming your opinion, but you will abstain from making any general reference to the Tahsildars of Taluks.

3. You will observe that the Tax will apply only to persons who do not pay the Income Tax and you will understand that the classification under the Schedules is intended to be rather by Trades and Localities, than by individuals.

4. Thus as a rule all persons in a like branch or capacity of a particular trade in a particular locality will pay at one rate, without special reference to individual earnings. The highest rate is Rupees 3 per annum—descending to Rupees 2 and Rupee 1, according to class, and Collectors are competent to exempt altogether persons whom they consider unable to pay any Tax.

5. The Board trust that these instructions will suffice to guide you in framing your Estimate, which they hope to receive at an early date.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
31st August 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Exd. F. Cartledge.

FORM.

ESTIMATE of the Demand, anticipated Receipts and Disbursements on account of the Duty on Arts, &c., for the nine months of the current official year or from 1st August 1861 to 30th April 1862, in the District of

Items.	Demand on account of the Tax for 3 quarters of the year.	Expected to be collected within 30th April 1862.	Estimated charges or collecting the amount of the Tax entered i column 3.
1.	2	3	4
Duty on Arts and Trades.			

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,
To all Collectors.

Dated 31st August 1861.

Received

No. 4,714.

Requesting to be furnished with an Estimate of the anticipated receipts and disbursements for the nine months from 1st August 1861 to 30th April 1862, under Act XVIII of 1861 for imposing a duty on Arts, Trades and Dealings.

2 Spare Copies
1 Sub Collr
16 Tha Collrs

158

CIRCULAR.

MISCELLANEOUS.

No. 4,838.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to furnish for your information the annexed Extract from the report of the Collector of Madura on the Town funds dated 17th March 1860, and to inform you that if you see reason to believe that the measure therein detailed will be beneficial and acceptable to the people of your District, the Board authorize you to introduce it experimentally for one year, charging the cost and crediting the fees, under a distinct head to your Local Fund, and detailing the results of the experiment in your annual report on that Fund.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
6th September 1861.

(True Copy.)

J. Grant

First Assistant.

Extract from a letter from the Collector of Madura, to the Board of Revenue, dated 17th March 1860, No. 52.

* * * *

Para. 13. Much delay and difficulty were experienced by Shopmen and grain Merchants in getting their weights and measures tested and stamped at the Cutwall's Choultry. To obviate this inconvenience, the late Acting Collector, Mr. Sullivan, entertained one Blacksmith, one Peon, one Measurer, and one Karnam on fixed salaries paid out of the fees, collected according to a Table from parties whose weights were stamped. The benefit this appointment has conferred not only on the people of the town, but on the people generally, many of whom come in from some distance to have their weights and measures stamped, is very great. The Blacksmith, Measurer, Karnam and Peon receive Rupees 5, 3½, 5 and 3½, respectively each month, and a charge according to the scale in the margin, is made for each measure and weight stamped by them. It was feared that the receipts would vary; and that eventually they would fall off altogether. A separate Fund was accordingly established. The scale of fees is small, and does not exceed what every person would have paid had he himself employed a Blacksmith. As the services of the Karnam and Peon were found unnecessary, they were discontinued from the end of December last.

"Measures."	A.	P.
1 Iron Mercal...	2	0
1 Do. Measure...	1	0
½ Do. do. ...	0	10
¼ Do. do. ...	0	8
For each smaller ones...	0	6
1 Wooden Measure...	0	8
½ Do. do. ...	0	6
For each of less dimensions. ...	0	4
"Weights."		
1 Maund...	6	0
½ and ¼ do. ...	3	0
For each of the smaller weights.	0	9

14. After defraying the expense of the Establishment, the cost of the standard weights, and other individual expenses, there has accrued a surplus of Rupees 228-1-2, which has accumulated during the last three years and was kept in deposit.

* * * *

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 6*th September* 1861.

Received

No. 4,838.

Authorizing the entertainment of an Establishment, such as that employed at Madura, for stamping the Weights and Measures of shopmen and grain merchants as an experimental measure for one year.

2 Narsapur
1 Palcotta
1 Income tax
Office

60

CIRCULAR.

Miscellaneous.

No. 4,886.

Proceedings of the Board of Revenue, dated 9th September 1861.

Read the following :—

Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Dated 7th September 1861, *No.* 1,735.

1. The Governor in Council deems it desirable that he should have before him a detailed report of the working of the Income tax in the Provinces during the past year, and he, therefore, resolves to request the Board of Revenue to submit such a report at an early date. The report should show the number of special notices issued, of returns made, and of surcharges, the proceeds, gross and net. Establishments and such other particulars of a similar nature, as will afford a thorough insight into the working of the Act.

2. A similar report will be supplied by the Income Tax Commissioners.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

1. Circulated to all Collectors for the submission of the required information with the least possible delay.

2. In stating the proceeds of the Tax, they will be careful to show distinctly what amount of Fines or Penalties are included, and they will distinguish the amount assessed on salaries, or on the dividends on Government Securities from the Tax assessed on, and collected from, individuals.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors.

Dated 9th September 1861.

Received

No. 4,886.

Circulating Order of Government, R. D., No. 1,785, dated 7th September 1861, and directing the submission of the report, therein called for, of the working of the Income tax in the Provinces during the past year, with subsidiary

Already published

2 Issue copies
1 to Sub Collector
1 to [illegible] Collector

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CIRCULAR MEMORANDUM.

MISCELLANEOUS.

It is requested that the Resolution of the Governor General in Council, dated 9th August 1861, offering prizes for encouraging the production of Cotton in India, published at page 319 of the *Fort Saint George Gazette* of the 10th September 1861, may be re-published in the District Gazettes with the Tamil and Telugu translations of the same.

By Order.

REVENUE BOARD OFFICE,
Chepauk,
11th September 1861.

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant

First Assistant.

To all Collectors, except North and South Canara, and Malabar.

Exd. J. Wright.

CIRCULAR MEMORANDUM.

To all Collectors, except North and South Canara and Malabar.

Dated 11*th September* 1861.

Received

Pub in gazette

Directing the publication, in the District Gazettes, of the Resolution of the Supreme Government offering prizes for the production of Cotton in India, with the Tamil and Telugu translations of the same.

2 Fair Copies
1st Lat Coll
1 to Sub Colle
Draft for

162

CIRCULAR.

MISCELLANEOUS.

No. 5,063.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th September 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 29th August 1861, No. 4,688 :—

SIR,

In Cons. 1st August 1861, No. 4,803.

* *Vide* Circular, 5th August 1861, No. 4,222.

† Board's Proceedings, No. 3,783, dated 17th July 1861.

1. With reference to the Government Order in the Revenue Department, dated 31st July 1861, No. 1,526, sanctioning Rupees 14,860 for the manufacture of weights and chains for the beam scales proposed to be distributed to the several Salt Districts, I am directed by the Board of Revenue to state that they have instructed* the Collectors concerned to take steps for supplying themselves with the requisite number of triangles and platforms, as well as to submit statements of the saving that may be expected from the discontinuance of the mercals hitherto used, and of a part at least of the measuring Establishments ; but that in the mean time accompanied by Colonel Orr, the Mint Master, they have inspected the working of a Bombay pattern weighing machine supplied by him for trial at the Madras Salt Kotar, as well as of the common beam scales there available, and have agreed with him and the Deputy Collector, whose report is herewith† forwarded, that this machine is on every consideration of expedition and efficiency far preferable to scales.

In Cons. 19th August 1861, No. 5,302.

2. The Board have also ascertained from the Mint Master (*vide* letter enclosed dated 19th August 1861, No. 120), that about the same time, viz., two years, will be required for the manufacture of the weights as for the machines, which will cost about 50 Rupees each, or Rupees 14,700 for 294, which is the number of scales fixed for distribution. The aggregate cost will thus fall within the sanctioned amount, and the future expense of renewing these machines which with ordinary care are not more susceptible of injury than the scales, will also probably be less than if the latter article were supplied, each of which exclusive of the complete set* of weights proposed to be furnished with, it may be roughly valued at 60 Rupees.

		RS.
* 1	Weight of 2 Maunds =	12
4	„ „ 1 „ =	24
2	„ „ ½ „ =	6
		42 cost of 1 set.

3. Under the above circumstances, I am directed to request the Government to modify their sanction, so far as to permit the Board to have the requisite number of machines made up at the Mint in lieu of the chains and weights required to complete the beam scales available in the Arsenal, which were not originally procured for the purpose to which the Board sought to apply them, and will doubtless be in great request in the Sea Customs and other Departments, if notice be given that they are available. Should the above recommendation be approved, early orders are requested in order that the Board may adopt measures to prevent any unnecessary expenditure in the Districts for platforms and triangles.

ORDER THEREON, 11th September 1861, No. 1,798.

1. Under the circumstances stated, the Government authorize the substitution of weighing machines for beam scales for weighing Salt, and grant authority for the manufacture of 294 o these machines at the Mint. The advance of Rupees 14,860 already ordered in Proceedings, dated 31st July 1861, No. 1,526, for the beam scales will be available for this work.

2. A few of these machines should be made as rapidly as possible and thoroughly tried at Madras, while the entire number for general supply are being manufactured.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

---

1. Ordered to be communicated to all Collectors of Salt Districts, with instructions to abstain from incurring any expense in the preparation of triangles and platforms.

2. The Mint Master will be requested to put the work sanctioned by Government in hand with as little delay as possible, that early effect may be given to the Government Order substituting weighing for measuring in the Salt transactions.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant
First Assistant.

To all Collectors of Salt Districts.
Copy to Colonel C. A. Orr, Mint Master.

Exd. J. Wright.

To The Deputy Collector in charge
of Salt

Who is requested not to prepare
the Estimate required for
making triangles &c

Dabusa [illegible]
8 October 1861 [illegible]

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,
To all Collectors of Salt Districts.
Copy to Mint Master.

Dated 18th September 1861.
Received

No. 5,063.

Communicating Order of Government, 11th September 1861, No. 1,798, R. D., authorizing the substitution of weighing machines for Beam scales for weighing salt; directing the stoppage of any expenditure on account of triangles and platforms; and stating that the Mint Master will be requested to expedite the manufacture of the machines, as directed by Government.

To be translated
Sheenavassiah

Notice Distt. Gazette
7/10/62

Take [illegible]
Ardala

Received
14 Octr. 61

CIRCULAR.

684

MISCELLANEOUS.

No. 5,068.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

1. I am directed to draw your attention to the Board's Circular Order, dated 18th November 1858, No. 4,294, conveying the sanction of Government to the introduction of an Irrigation cess in lieu of customary labor, when the Ryots consent to the arrangement.

2. The cess is working with great advantage in part of Trichinopoly and Salem, and has lately been extended in the former District at the request of the Ryots concerned, and the Board do not doubt that in numerous localities it might be introduced to the very great advantage of the Ryots and the State.

3. By a trifling payment the Ryot is relieved of all demands upon him for labor in the minor repairs of irrigation works, while the Collector or District Engineer is enabled to maintain these works in an efficient condition by a small timely expenditure, and in many instances to prevent a heavy charge at a later period.

4. The Board request you will take measures to satisfy yourself that the non-extension of the system is the deliberate choice of the people, and not the result of complete ignorance of the plan having been proposed.

5. It would be well to publish the purport of the Circular in question in your District Gazette.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
18th September 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 18*th September* 1861.

Received

No. 5,068.

Directing the adoption of measures to ascertain whether the non-introduction of the Irrigation cess in lieu of customary labor, in any District, is owing to the deliberate choice of the people, and not the result of ignorance of the proposed system.

5 Copies
16 [illegible]
16 Salem [illegible]
16 [illegible]

185

CIRCULAR.

MISCELLANEOUS.

OFFICIAL MEMORANDUM.

The Collectors are requested to remove the Item No. 7 " Stamp papers supplied gratis to " Public Servants for Security deeds" from the list of the charges which accompanied the Board's Circular, dated 12th August 1861, No. 4,353, as it is not intended under the new Stamp Act that such Security Bonds should be written on stamped papers.

By Order,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
21st September 1861.

(True Copy.)
(Signed) W. GRANT,
First Assistant.

To all Collectors.
Copy to F. Lushington, Esq., Acting Accountant General.
" W. J. Raynor, Esq., Officiating Civil Auditor.

Exd. J. Wright.

8

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors; Copy to Acting Accountant General; and Officiating Civil Auditor.

Dated 21*st September* 1861.

Received

OFFICIAL MEMO.

Directing the removal of Item No. 7, "Stamp papers supplied gratis to Public Servants for Security deeds," from the list of charges annexed to the Board's Circular, 12th August 1861, No. 5,353.

11 - 10 [illegible]

2 Have copies [illegible] to [illegible]

188

Indent forwarded on the 15 Oct/61 by [illegible]

CIRCULAR.

MISCELLANEOUS.

No. 5,195.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th September 1861.

Read the following letter from Lieutenant Colonel J. L. BARROW, Superintendent of Stationery, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 21st September 1861, No. 1,163 :—

I have the honor to inform you that the General Estimate for Stationery for the use of your Department and the Offices under your control for the year 1863, becomes due on the 1st proximo as per Notification published in the *Fort Saint George Gazette*, dated 3rd September 1861, page 283; I beg, therefore, to request that you will do me the favor to cause the same to be transmitted to this Office by the above date to enable it to prepare its Estimate.

1. Resolved that the above communication be circulated to all Collectors (including the Collector of Sea Customs) and the Superintendent of Stamps, who will please to furnish *at once* an *Estimate* in the form given below of the Stationery they will require for their respective Districts or Offices (as the case may be) in the year 1863 :—

ESTIMATE of Stationery required in the District of ———— for the year 1863, forwarded in accordance with the Board's Circular, No. 5,195 dated 26th September 1861.

Description of articles.		Quantity.	
Annual.	Demy	Quires.	20
	*	*	*
Quadrennial.	Wax cloth. ...	Yards.	
	*	*	*
	Sealing Wax..	lbs.	
	*	*	*
	Silk Thread...	oz.	
	*	*	*
Decennial.	Rulers...	No.	

2. The regular *Indents* for the same period (1863) should be forwarded by the 16th of July 1862, in accordance with the Board's Circular Order (Standing), dated 31st May 1861.

3. The Superintendent of Stationery must see that the late notice given by him to this Office utterly precludes the possibility of the general Estimate for the Revenue Department being forwarded to him on the 1st October next, for which there are now only 7 days, and that it can be scarcely expected to reach him before the 15th of November next, the date originally fixed in the Circular Memorandum of the Inspector General of Ordnance and Magazines, dated 13th June 1861, and with reference to which the Collectors were instructed, in the Board's Circular dated 21st June 1861, to transmit their Estimates not later than the 1st of November. The Board would suggest that, to prevent disappointment in future, 4 months' clear notice be given to this Office of any alteration that may be deemed desirable in dates once duly fixed for the transmission of the General Estimate.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant

First Assistant.

To Lieutenant Colonel J. L. Barrow, Superintendent of Stationery.
,, W. Balmain, Esq., Officiating Superintendent of Stamps.
,, All Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To Superintendent of Stationery; Officiating Superintendent of Stamps; and all Collectors.

Dated 26*th September* 1861.

Received

No. 5,195.

[illegible]

Circulating letter from Superintendent
Stationery calling for Estimates for Stationery
quired for 1863, with the Board's remark
the very late notice given by the Superinten
for the transmission of the General Estimat

2 Rase Co Recs
1 H Sub Colr
1 H Rev Colr's Office
Noted with the
Collector 23 Oc

187

CIRCULAR.

MISCELLANEOUS.

No. 5,300.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

1. With reference to the Board's Circular of 2nd May 1861, No. 2,250, I am directed to forward to you a copy of their Proceedings for May 1861, for record in your Office.

2. The Table of Contents and Index will be sent when printed.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
1st October 1861.

(True Copy)

Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 1st October 1861.

Received

No. 5,300.

Forwarding copy of the Board's printed Proceedings for May 1861, for record.

CIRCULAR.

MISCELLANEOUS.

No. 5,310.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd October 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. GREY, Esq., Secretary to the Government of India (Home Department), to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated Fort William, 23rd July 1861, No. 1,399 :—

SIR,

I am directed to forward the accompanying copy of a Resolution by the Government of India, dated the 22nd instant, and to request that His Excellency the Governor of Madras in Council will be good enough to give effect to it so far as it relates to the Madras Presidency. The Governor General in Council will be glad to hear at an early date what arrangement the Madras Government adopts for carrying out the object of the resolution, and if it should be thought desirable to engage the services of a gentleman not connected with the Public service, what expense it is proposed to incur.

HOME OFFICE.

SUPPLY OF INDIAN COTTON TO ENGLAND.

Home Department, Fort William, 22nd July 1861.

Record of inquiries and experiments for the encouragement of Cotton cultivation in India.

RESOLUTION.—The questions of how to increase the supply of Cotton, and how to improve its quality, have, at various times, for many years past occupied the attention of the Government of India, and very much information on these subjects is on record in manuscript, besides the voluminous selections which have from time to time been published in various shapes, both in India and England.

But some of these compilations have become scarce, and others are in forms which preclude easy reference to them; nor is there any single volume or series of volumes which would be of much practical use as a guide to any person desirous of learning what had been done in each Province, and with what result, to improve and increase the production of Cotton, and in what direction further efforts are required, or are most likely to be successful.

Moreover, an examination of the records of former experiments proves that questions are now being raised and discussed, which have, on former occasions, been very fully investigated and decided, and in the further examination of which, if any be required, much valuable time and labor may be lost.

The Governor General in Council therefore resolves that the records of each Government on this subject shall be placed at the disposal of some gentleman who may be selected as able and willing to undertake a careful analysis of their contents, and to publish the result within a reasonable period in a form calculated to be useful as a Guide or Hand-book to persons interested in the cultivation of Cotton in India. One gentleman will be selected by the Government of India, to whom the records connected with the several Lieutenant-Governorships and Provinces directly subordinate to the Governor General in Council will be entrusted, and two other gentlemen will be similarly appointed by the Governments of Madras and Bombay, respectively, for the purpose of preparing a compilation from the records of those Presidencies.

Each Work should comprise a sketch of all that has been done within the limits of each Government, by or with the aid of the Government, from the time when the supply of Cotton first became an object of interest to the East India Company. The measures which from time to time have been adopted, and their results should be stated succinctly with no more detail than is likely to be of interest or utility to persons now engaged in similar inquiries or speculations. Any papers, which, from their general importance or the amount of local information they contain, are likely to be useful *in extenso* may be given in an Appendix. The compilation should not be r to the records of the Indian Governments, but should admit any thing in the evidence taken before Parliamentary Committees, in the transactions of Scientific Bodies, in Books of Travels, or in Publications like those of Dr. Forbes Royle, which may bear upon the prospects of Cotton cultivation within the Provinces for which the compilation is made.

Of necessity there will be much repetition in the three compilations simultaneously prepared. But this will be in no way incompatible with the object in view, which is, to furnish a complete digest of all that the archives of India at large contain of present practical value to the cultivator or trader in Cotton; a Hand-book, in fact, of such information as each Local Government can supply, and one which shall relieve the inquirer from the necessity for reference to official records in bulk, or to other previous publications.

The latest official statistics of trade or cultivation should be given, and for this or any other information the compiler will be authorized to call on the Local officers of Land Revenue or Customs, through the Secretary of the Local Government, and the information should be furnished in such shape as may appear most likely to be of practical public utility.

Maps should be added, not only to illustrate the localities referred to in the text, but so drawn as to show the Districts where Cotton is or may be grown and the lines of Road and River by which it is exported.

The Officers of the Surveyor General's or Public Works Department at each seat of Government will be directed to comply with any requisition which may be made on them for this purpose through the Local Government.

It is essential that the task should be completed with as little delay as possible. An imperfect compilation, which might be available within the next six months, would be far more useful than one which thoroughly exhausted the subject, but which could not be published till a year hence. Should the work prove really useful, further editions will doubtless afford scope for any additional matter of real value which may come to light after the first publication.

With a view, therefore, to a speedy execution of the task, it is desirable that it should be entrusted to one who is not trammelled with other official duties, unless they happen to be such as leave him ample leisure for such a task. The Governor General in Council will be willing to sanction any suitable remuneration. It is desirable that this should be in the shape of a fixed sum rather than of a salary. The Government of India will also bear the expenses of an edition of as many copies as it may be thought desirable to have for distribution by Government. The Government will reserve as many copies as are needed for the use of its own Officers, and any profit from the sale of surplus copies to the Public, or from any further edition which may hereafter be required, will be accounted for the Author.

The person selected should be placed in communication with the Local Agent of the Cotton Supply Association, and should refer freely to the Agent on all questions regarding which his opinion or assistance may be useful. Any official documents which the Agent may consider of special and immediate importance to the objects of the Association should be at once placed at his disposal, with a view to its being made available in any mode the Association may desire without waiting for the publication of the complete Work on which the Compiler is engaged.

(Signed) W. GREY,
Secy. to the Govt. of India.

ORDER THEREON, 28th August 1861, No. 1,727.

1. Resolved that in accordance with the wishes of the Governor General in Council, as conveyed in the foregoing Resolution, the services of Mr. Talboys Wheeler be engaged to compile from the records of this Presidency, a Guide or Hand Book to the cultivation, &c., of Cotton; and that his remuneration be fixed at Rupees 1,500, independent of any profits which may accrue from the sale of surplus copies to the public, or from any other edition which may hereafter be required.

2. The Board of Revenue will instruct the Collectors of the different Districts to furnish whatever information Mr. Wheeler may require. They will also in communication with Mr. Wheeler draw up statistical tables of the quantity of Cotton produced and exported, its price, &c., &c., so as to make Mr. Wheeler's compilation as complete as possible. The Board might with advantage apply to the Members of the Chamber of Commerce, the Commercial Community, the Collectors and leading land-owners and residents in the Provinces, for information on the present condition of the Cotton market, the obstacles to the increased production of the article, and the best means of overcoming them. These communications might be printed as an Appendix to Mr. Wheeler's compilation.

3. The Chief Engineer will be instructed to prepare such maps of the Cotton Districts as Mr. Wheeler may require.

4. The Chamber of Commerce will be requested to co-operate with the Board and Mr. Wheeler, so that the proposed publication may be as complete and useful as possible.

(True Extract.)

(Signed) J. D. SIM, *Secretary to Government.*

Communicated to all Collectors, and also to the undermentioned gentlemen from whom the Board will be glad to receive any information or suggestions on the points noticed by Government, or on such other matters connected with this subject as may tend to render the Manual more complete. The Collectors will please to apply to any persons (in their respective Districts) not included in the Board's list, whether European or Native, whom they may consider competent to afford the desired information.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.
,, Messrs. Pugh, Cuddalore.
Fischer, Salem.
Ballard,
Barter, } Tinnevelly.
Cocq,
Ouchterlony, Coimbatore.
Burmeister, Cocanada.
Morison, North Arcot.
Minchin, Ganjam.
Young, Vizagapatam.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors,
,, Messrs. Pugh, Fischer, Ballard, Barter, Cocq,
Ouchterlony, Burmeister, Morison,
Minchin, and Young.

Dated 2nd October 1861.

Received

No. 5,310.

Requesting information or suggestions relative to the cultivation of Cotton in India, such as may render more complete the Hand-book which Mr. Talboys Wheeler has been engaged by Government to compile on the subject.

2. True copies [illegible]

Alteration made accordingly

CIRCULAR.

MISCELLANEOUS.

No. 5,374.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

1. In paragraph 2 of the Board's Standing Circular letter, No. 5,107 dated 20th September 1861, sending instructions relative to the Duty on Trades, and in paragraph 1 of the appended Notification, it was inadvertently stated that the Cavelly Fees in Tanjore have been repealed as well as the House tax whereas the repeal of Section 5, Regulation I of 1816, and the modification of Section 6 abolish only the House tax, and the Cavelly fees are unaffected by Act XVIII of 1861.

2. You will please to cause the necessary correction to be made in all the copies of the Circular that were received in your District.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
4th October 1861.

(True Copy.)

W. Grant

First Assistant.

Copy to J. D. Sim, Esq., Secretary to Government, R. D., for information.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.
Copy to the Secretary to Government, R. D.,

Dated 4th October 1861.

Received

No. 5,374.

Requesting certain correction to be made i
the Board's Standing Circular letter, No. 5,107
dated 20th September 1861, sending instructio
relative to the Duty on Trades.

2 More copies
1 to Sub Collr
Salem
1 to Sea Customs
Do Calicut
with footnote

Letter to Bd
26 December/61

(17)

CIRCULAR.

MISCELLANEOUS.

No. 5,471.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th October 1861.

The Collectors of all Maritime Districts are requested to forward to this Office, a revised List of Ports for the landing and shipping of merchandize in their respective Districts, in order to the publication (if necessary) of a revised general List. Should any alteration in the List of Ports already authorized* be considered necessary, it should be specially noticed in the Collectors' reports.

* *Vide* Government Notification, *Fort Saint George Gazette*, dated 15th October 1844, page 837, and Schedule appended to Act XVIII of 1858.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy)

W. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

To Dr [illegible] Ram Row Dy Collr
who will be good enough to forward
a list as directed above.
Sd/ [illegible]
Madras — Collr

CIRCULAR. 18

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors.

Dated 9th October 1861.

Received

No. 5,471.

Directing the transmission of a revised list of Ports for the landing and shipping of merchandize in Maritime Districts.

2 K Copies
1 Hd Collr
1 Sheristadar

172

CIRCULAR.

MISCELLANEOUS.

No. 5,540.

PROCEEDINGS OF THE COURT OF WARDS, dated 11th October 1861.

Read the following Report from the Director of Public Instruction, dated 31st August 1861 :—

1. Adverting to the Proceedings of the Court of Wards, under date the 9th March 1860, No. 120, and the Proceedings of Government, dated the 4th of the following month, No. 518, regarding the education of Minor Wards, I have the honor to submit for the consideration of the Court, and for transmission to Government, my report on the measures taken during the official year 1860-61, for the education of the several Wards whose names are entered in the Memorandum attached to the Court's Proceedings.

Ganjam District, Burwah Estate.

2. The Minor proprietor of the Burwah Estate, in the Ganjam District, being an infant, no report has been made.

Vizagapatam District, Cassimcottah and Mellupat.

3. The Minor proprietor of Cassimcottah and Mellupat, who is now 16 years of age, is prosecuting his studies in the Anglo-Vernacular school, established last year, at Vizagapatam. It was proposed about three years ago, to send him to Madras for his education, but a petition was preferred by his guardian, on the score of his youth and delicate health, that he might be allowed to remain at Mr. Hay's school (the London Mission School) at Vizagapatam, which he was then attending. As soon as the petition was granted, he was removed from school, and lived at home, nominally under the instruction of native munshis, but in reality doing nothing. In the autumn of 1859, the Minor himself petitioned to be sent to the Rajahmandri Zila school. His real object was to get away from the control of his guardians. He was then leading a dissipated life at Vizagapatam; and as when attending a Government school, he would be placed under some sort of surveillance, the Acting Collector considered it advisable to accede to his petition, and he was accordingly sent to Rajahmandri in December 1859. His attainments, when he went there, both in Telugu and English, were very small. He was usually at the bottom of the 3rd class (the lowest but two), rarely knew his lessons, was inattentive and disobedient in school, and quarrelled with his school fellows. He was addicted to the use of intoxicating drugs, and unfavorable reports were afloat regarding his moral character. Latterly, however, he appears to have improved. In January he left Rajahmandri, and in April, commenced attending the Vizagapatam school, where he was examined by the Inspector, Captain Macdonald, and acquitted himself tolerably well in the subjects he had studied, with the exception of Arithmetic and Geography. Captain Macdonald is of opinion that his removal to Vizagapatam, where he is under the eye of his grandfather and guardian, will probably render him more circumspect in his conduct, than if he continued to live among strangers; but doubts whether it will equally conduce to his progress, as the Anglo-Vernacular school at Vizagapatam is, at present, an institution of a somewhat inferior class to the Zila school at Rajahmundri.

Chamudu Estate.

4. The Chamudu Minor has, until lately, resided at Vizianagram, and has had a private instructor in English, on a salary of Rupees 3 per mensem. His progress, as might be expected under such a tutor, has not been satisfactory. Mr. Fane, some time ago, directed that he should be removed to Vizagapatam, in order that he might attend the Anglo-Vernacular school. This order was not carried out until January last, and when the Inspector examined him, the progress he had made was very slight. He is described as a simple, inoffensive child, very quiet and inoffensive in school.

5. I have instructed Mr. Bickle, the Head master of the Normal School, to which a portion of the Anglo-Vernacular school is attached as a practising school, to watch the progress of these minors and report on it, monthly, to Captain Macdonald, and to the Collector.

Rajahmundry District, Pittapur Estate.

6. The Minor Zemindar of Pittapur, and his brother, were, in April 1860, placed under the instruction of a private tutor, a Mr. Gordon McDougall, who received a salary of Rupees 300 per mensem. Mr. McDougall died six months afterwards, and his place has not been supplied, the Board considering my report of the qualifications of the only person I was able to recommend for the situation, not sufficiently favorable. A copy of a report made by Mr. McDougall, shortly after he took charge of his pupils, is annexed; and Captain Macdonald states that the Minor Zemindar reads English with tolerable fluency, and writes a pretty good hand, but he spells badly, and his knowledge of Grammar, both Telugu and English, is very slight. On the whole, Captain Macdonald thinks his progress not altogether unsatisfactory, considering the short period he had the advantage of a tutor.

Kirlampudi Estate.

7. The Kirlampudi Minor was ordered to Rajahmundri, early last year, for the purpose of attending the Zila School; and he, at last, did go there in November; but he was in bad health, and obtained leave to go away again without having entered the school, and died in the following month. He had no brothers, and his mother had succeeded to the estate.

Lakavaram Estate.

8. The Minor of Lakavaram, now 11 years of age, attends the Taluk school at Ellore. He is now in the 2nd class from the bottom, and stands well in his class. He has a tolerably attentive memory; is diligent in the prosecution of his studies, regular in his attendance, and is altogether a very well-behaved youth. The Deputy Inspector of schools who has his head quarters at Ellore, has been instructed to watch his progress and to report on it periodically.

Utcur Estate.

9. The Utcur Minor for some time attended Mr. Noble's school at Masulipatam, but was removed in August last, at Mr. Noble's request, on account of the irregularity of his attendance. Shortly before his removal, Mr. Noble reported that " his attendance at school was most irregular, and his progress, in every subject, most unsatisfactory;" but that, as far as as he had been able to ascertain, the " Minor's conduct " out of school was good, and always, when in school, respectful to his teachers, and kind and " condescending to his school fellows; indeed, in every way, he behaves as a gentleman, and when " he attends, generally does well." Mr. Noble stated that he was entirely alone in his house; " he " had no near relatives older than himself to advise him in the management of his health, and to " keep him company. Some eight men-servants were the only persons around him; and while he " was very affable towards his school fellows, he did not mix with them in their games, or associate " with any one in the town, the consequence of this isolation was frequent indisposition, and yearn- " ing after the haunts of his childhood. Indeed, the circumstances under which he attended the school were so very unfavorable, that Mr. Noble despaired of " his ever making the progress which " would be satisfactory" to the Missionaries and to the Government, " or even profitable to himself." He has since been directed to attend the Mission School at Bezavada, and the master has been requested to furnish the Collector and the Inspector, with monthly reports on his progress.

Madras District, Utucadu.

10. Of the four Minor Wards, on whose behalf the Estate of Utucadu was originally taken under the Court of Wards three* have attained their majority, while the fourth, Narayana Babu, is still a minor. He is a student in the 5th class of the practising school attached to the Norman School at Madras, and is doing well.

Puttur and Erungaducottah Estates.

11. The Minor proprietor of these estates is an infant.

---

* Sundara Ramanjalu Nayak, 23 years.
Vencata Ramanjalu, 20 years.
Kristnaswami Nayak, 18 do.

Tanjore District, Cabistallam, Gandracotta.

12. In regard to the Minor of Cabistallam, who had been under private tuition, the Inspector recommended that he should be sent to the Provincial School at Combaconum; but as his estate was to be placed under his charge in January, the Collector did not consider this arrangement expedient. A similar arrangement proposed for the Minors of Gandracotta, who have been studying at the Taluk School at Trivadi, was rejected on like grounds. The attendance of these Minors at school has been very irregular.

Poliavanam and Royempettai Estates.

13. The Minor of Poliavanam, described in the Court's Proceedings as attending the Provincial School at Combaconum, left that Institution in August 1859, and has been since attending the Taluk School at Pattucotta. The Inspector recommended that he should be sent back to the Provincial School; but adverting to his youth, and the condition of his estate, which is much encumbered with debt, the Collector did not consider this measure advisable. He was of opinion that when the Minor should have attained the age of 12 or 14 years, the transfer might be effected, if the assets of the estate should be sufficient. He made a similar remark with reference to the Minor of Royempettai, an estate not alluded to in the Court's Proceedings. The Collector at the same time expressed his entire concurrence in the Inspector's opinion as to the expediency of educating the Minor proprietors of the Tanjore District, in the Provincial School, in every case in which it might be practicable.

Madura District, Ayacudi and Rettiyampadi, Estates.

14. The Minor of Ayacudi and Rattiyampadi, attends the Provincial School at Combaconum, in the 2nd class from the bottom. The Head Master reports that "his conduct is good, and his attendance generally regular," but that "he is wanting in application, and his progress "is consequently slow." Mr. Marden has been requested to pay special attention to his progress, and to report on it monthly.

Saptur Estate.

15. The Saptur Minor, now 12 years of age, who has hitherto remained at home under his mother's care, learning the Tamil and Telugu languages with a private teacher, has been recently sent to the Zila School at Madura. The Head Master has been directed to report monthly on his progress.

Manarcotta Estate.

16. The Manarcotta Minor studied in the English School of the Church Missionary Society at Palamcotta, from November 1854 to March 1857, when, with the sanction of Government, he was removed, and, in October 1858, was sent to the Combaconum Provincial School; there, however, he remained only until June 1859, when, in consequence of ill-health, he was, with the sanction of the Court of Wards, allowed to return to Palamcottah. On the 1st December 1859, he was, by his own desire, and with the sanction of the Collector, re-admitted into the Church Missionary Society's School at Palamcottah, where he has since continued. The Collector is not satisfied with his progress, and considers that some other arrangements should be made for his education; but in this opinion the Inspector (Colonel Pears) does not concur. Colonel Pears saw the boy, and examined him. He is in very weak health, and evidently of a very bad constitution. "Considering the interruptions in his "education, which have been caused by sickness, changes from one school to another, and by "irregular attendance, Colonel Pears does not think that his present deficiencies can, with justice, "be attributed to the Palamcottah school. He is very fairly grounded in the elements of Grammar "(English and Tamil), Arithmetic and Geography, reads both languages fairly, and writes both "fairly from dictation." If he were in good health, and of a good constitution, Colonel Pears would recommend that he should be sent to a distance. But as it is, he does not think he can do better than remain where he is. If he were sent to a distance, it is extremely probable that he would be obliged to return, as before, and so more time would be lost. Remaining where he is, he is in a good school, in which he may learn all that he will be able to learn for some years

to come, as well as in any school that the Inspector knows; and he will be under the eye of the Collector, who can not only see that he attends school regularly, when in health, but may, perhaps, induce him to avail himself of good Medical advice in illness; a matter of no little consequence, inasmuch as, so long as he is in his present weak state of health, we cannot hope to do much for him in the way of education. The Head Master has been requested to send a monthly report of the Minor's attendance to the Collector and to the Inspector.

17. The general tenor of the reports, of which an abstract is given in the preceding paragraphs, affords, I think, additional evidence of the insufficiency of any arrangements that can be made for the education of the Minors, either at schools in the Provinces, or under the instruction of private tutors residing with them on their estates.

18. In the former case, the master of the school can exert little or no influence out of school hours over the conduct of the boy, who, being without those incentives to industry, and regularity in attendance, which usually operate with native pupils of a lower rank in life, makes but slow progress. In the latter case, it is almost impossible for the tutor, however zealous and able, to counteract the pernicious influences of foolish and unprincipled parasites, who form the daily associates of his pupil in his own home; and there can be little hope of inculcating moral principles of truthfulness, or habits of self-control, order, punctuality and industry, which are essential not only to his progress in his studies, but to the formation of his character for the discharge of his duties, in after-life. For these reasons, I would strongly recommend that steps should be taken, as soon as possible, to carry out, in the case of those Minors whose estates can afford it, the arrangement determined on by Lord Harris' Government, for placing them under the care of a tutor at the Presidency, or such modification of it as may be deemed feasible.

19. I would suggest, as an experiment, and as the most economical mode of carrying out the object in view, that one of the professors of the Presidency College, should be appointed to take charge of them, and to exercise a general superintendence over their studies. A house might be taken for the purpose, in the neighbourhood of the Pesidency College, in which the Professor and the Minors should reside. The Minors should attend, either the Presidency College, or one of the schools attached to the Government Normal School, according to their attainments; and it should be the duty of their tutor to enforce regularity of attendance, to see that they prepared their lessons, and, generally, to assist and direct them in their studies. A salary of Rupees 200 or Rupees 300 per mensem, with free apartments, in addition to the salary of his Professorship, would, I imagine be sufficient to secure the services of one of the Professors. Mr. Bowers, the Professor of English Literature, would, I have no doubt, do justice to such a charge. A beginning might be made by bringing down the minors of Cassimcottah, Ayacudi, and Saptur, and, possibly, the Minor of Utcur; and the Court would probably be able to add others to the list, including the sons of living Zemindars, as proposed in my Memorandum of the 30th November 1859, and approved by the Secretary of State in his despatch of the 31st July last.

20. In regard to those cases in which the income is insufficient to meet the expense of educating the Minor at the Presidency, the Court should, I think, insist whenever it may be practicable, on his being sent to the nearest English school under the management of an European Head Master. This course should be taken with the Minor Proprietor of Paliavanam in Tanjore.

21. I desire, in conclusion, to offer a few remarks on the reasons assigned by the Court, in their Proceedings of the 17th July last, for declining to act on my recommendation that Mr. Margenout, Head Master of the Zila School at Berhampore, should be appointed tutor to the Minor Zemindar of Pittapur. In making this recommendation, I stated that Mr. Margenout had evinced a considerable degree of indolence in the discharge of his duty at Berhampore, and had shown himself unfit for

the direction of a large school; but that he was a man of good moral character, and, in respect of attainments, was fully qualified to instruct the Minor Zemindar; and that I hoped the defects which interfered with his usefulness as the head of the Zila School, would be brought into play in a less degree, when he had only a single pupil to attend to. I added that I should not have recommended his appointment if I had known of any other suitable person. The Court, in rejecting this recommendation, observed "that the formation of the character of their Wards, by the "influence of tuition, was, in their opinion, of far more importance than the mere acquisition of "knowledge, and that they did not think the Minor was likely to derive any benefit from the teach-"ing of a person who was found to be unfitted for his present post by his indolent and unenergetic "habit of mind and action." On the first point, I fully concur in the Court's views; and it is because I consider it of paramount importance that the character of the Minor Zemindars should be influenced by constant association with an energetic and cultivated Englishman, that I have again ventured to urge that the arrangement which, some time ago, was resolved on by this Government, should no longer be deferred. But I cannot think that a youth, situated as the Minor Zemindar of Pittapur is, would derive no benefit from the mere instruction he might receive, even from a somewhat unenergetic and indolent tutor. If nothing more were done than to impart to him a fair knowledge of the English language, of the leading facts of Geography and of the Histories of his own country and of England and the elements of Mathematical science, something, surely, would have been accomplished. A taste for reading might be created, which might exercise considerable influence on his after life. For these reasons, I think it is questionable whether the Court have decided wisely in rejecting the only arrangement that appeared to be feasible, for continuing the education of the Minor Zemindar.

Extract from a letter from the late C. M. G. MacDougall, Esq., Tutor to the Minor Zemindar of Pittapur.

1. Upon common-place matters, the Ward *speaks* comprehensible English, with some degree of facility; but he has a strong foreign accent, and makes frequent errors in pronunciation. He seldom ventures to make a remark, except by way of reply, but I think this arises partly from his want of general information, and his ignorance on even current events of public interest.

2. He reads with interest and understanding and—considering his imperfect knowledge of the language—also with accuracy. His present "Reader," the "Arabian Nights," being the only book in his possession that can well be used for the purpose, I propose to get the several works mentioned in the margin, as more suitable and instructive.

Johnson's Rasselas.
Oxford and Cambridge Essays.
Macaulay's do.
Robinson Crusoe.
Joyce's Scientific Dialogues.
Friend of India Newspaper.

3. His acquaintance with *English Grammar,* is too slight to be of any practical use to him, either in conversation, or composition, and he is certainly not capable of composing an English letter; but he writes readily and correctly from dictation.

4. His *handwriting* is round, running, and particularly legible, and requires only frequent practice, to form and establish it.

5. He has a good knowledge of Elementary *Arithmetic,* and has also been taught the compound rules; but with the latter, his acquaintance is so superficial, that I have resumed them with him, using, for that purpose, "Colenso's Arithmetic."

6. He has no acquaintance whatever with *Euclid* or *Algebra,* and I am persuaded he has not been sufficiently trained to habits of perseverance and application, to enable him to pursue either of these studies, now, with success.

7 & 8. In *Geography* and *History,* Indian, English and General, he is lamentably ignorant, and he knows nothing of the use of the Globes. I give him a daily lesson in "Symonds'

Geography of India," in "Morris' History of India" and in a "Pictorial History of England." This last suits him well. I find that the colored illustrations are of much service in attracting his attention, and fixing the subject on his memory. The Geography, I am inclined to think, is too diffuse ; probably books more elementary and general in character, will prove of greater benefit to him, and I have accordingly sent to Madras for the books mentioned in the margin, and also for a globe and a good atlas, with neither of which the Ward is at present supplied.

Tytler's Elements of Geography.
Cornwell's School " do.
Pinnock's Catechism do.
Brief and Familiar Sketches of the various Countries, &c.

9. He is sufficiently *intelligent.* Any deficiency in this respect, I should rather ascribe to the influence of Hindu Society and associations, than to any niggardliness on the part of nature ; with *public affairs,* he has no acquaintance whatever.

10. I cannot commend the Ward's *docility.* He has apparently never been accustomed to make exertions of any kind, especially not mental ones. His attendance as a pupil, is tolerably regular.

11. I have few opportunities of observing his *habits of life.* His relations, though most obsequious in their civilities to me, do not encourage my visits to the family residence. I have remarked, however, that he is fond of riding and shooting. From 6 to 9 every morning, he is with me at his studies, and is then generally attentive. In the heat of the day, *he tells me,* he talks with his friends, and plays at chess almost daily. From 2 to 5 in the evening, he is again with me, and I have noticed that he is then, often, drowsy and indolent. I should be glad to know with certainty, that this is not in consequence of opium eating.

12. He has studied neither Telugu nor Persian, but the former, his mother-tongue, he speaks, reads and writes with facility. A native munshi has now commenced to teach him grammatically ; but I fear, unless the pupil's *voluntary* diligence in this study equals the diligence, he is—in a measure—*compelled* to bestow upon his other studies, the result will not be satisfactory.

13. The attainments of the Zemindar's younger brother, who has also been confided to my care, may be summed up thus : he is altogether illiterate. He is now reading and writing the English Alphabet with me, and the Vernacular with the native munshi. His natural capacity, his character and habits, are much the same as his brother's.

* * * *

(A true Extract.)

(Signed) A. J. ARBUTHNOT,
Director of Public Instruction.

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1. The Court of Wards thank Mr. Arbuthnot for this report on the progress of their Wards, and would be glad to carry out the plan for establishing a more perfect system of education for them at Madras, did they see their way to give practical effect to the suggestion, but it involves many difficulties and some objections which the Court are not at present prepared to meet.

2. As an instance of the difficulties, the Court will notice Mr. Arbuthnot's immediate proposal that the Minors of Cassimcottah, Ayakudi, Saptoor and Utkoor should in the first place be brought to Madras for education.

3. The proprietor of the Ayakudi Estate is no longer a Minor, or under the Court's charge, and the minority of the Zemindar of Utkoor will terminate in a few months, so that nothing can be done in these cases.

4. There remain only about 2 years of the period during which the Cassimcottah Minor can legally be retained under tutilage, and though much might be effected in two years, the arrrangement proposed is of too expensive a character to be carried out for one Estate only.

5. The Saptur Minor, who is only twelve years of age, appears to be well placed at School in Madura and to be not sufficiently advanced to benefit by the superior course of instruction at the Presidency which the Director contemplates.

6. Of the remaining Minors still under the Court's charge the Pittapur Zemindar will shortly attain his majority, and the Minors of Chamudu, Lakkavaram, Utkadu, Poliavaram and Munnarcottah are in positions from which it does not appear desirable to remove them, for the Board are by no means prepared to admit that education at the Presidency holds out the prospect of unmixed advantage as compared with education at a good school in the Provinces where the Collector can exercise an immediate supervision over the Court's Wards, and the Court would direct attention to this last method as the more promising of the two systems.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy)

Grant

Fist Assistant.

To A. J. Arbuthnot, Esq., Director of Public Instruction.
„ all Collectors in charge of Minors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE COURT OF WARDS.

To the Director of Public Instruction, and
all Collectors in charge of Minors.

Dated 11*th October* 1861.

Received

No. 5,540.

Passing certain remarks upon a letter from the Director of Public Instruction reporting on the measures taken during the official year 1860-61, for the education of Minor Wards and considering it difficult at present to carry out the plan for establishing a better system of education for them at Madras.

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126

CIRCULAR.

MISCELLANEOUS.

No. 5,661.

From R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue,

To ALL COLLECTORS, except Ganjam and North Arcot.

SIR,

I am directed by the Board of Revenue to request that you will submit to this Office, with as little delay as possible, a copy of any form of license for the sale of European Liquors which may be in use in your District, the date of its introduction, and the authority under which it was adopted, and that you will state whether any fee is charged on the issue of such licenses.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) R. A. DALYELL,
Sub-Secretary.

REVENUE BOARD OFFICE,
Chepauk,
16th October 1861.

(True Copy.)

Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Sub-Secretary to the Board of Revenue.

To all Collectors, except Ganjam and North Arcot.

Dated 16*th October* 1861.

Received.

No 5,661.

Requesting the submission of a copy of any form of License for the sale of European Liquors, which may be in use in the District, the date if its introduction, and the authority under which to was adopted.

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CIRCULAR.

MISCELLANEOUS.

No. 5,751.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th October 1861.

Ordered that the following correspondence be circulated to all Collectors for publication in the District Gazettes :—

From W. GREY, Esq., Secretary to the Government of India, to J. D. SIM, Esq., Secretary to the Government of Fort Saint George, dated Fort William, the 9th September 1861, No. 1,807.

SIR,

Home Department.

I am directed to forward the accompanying copy of a letter from Her Majesty's Consul at Jedda, and to request that, with the permission of His Excellency the Governor in Council, you will be good enough to report whether it has been found necessary at any time to impose restrictions in the Presidency on the embarkation of Natives of India for Mecca, and also whether any, and if any, what system prevails, or has formerly prevailed, of furnishing such persons with passports, or certificates of their being British subjects.

From G. E. STANLEY, Esq., Her Majesty's Consul and British Agent, Jedda, to W GREY, Esq., Secretary to the Government of India, Calcutta, No. 1, dated Jedda, the 11th July 1861.

I have the honor to inform you that I have embarked on board ships leaving Jedda for Calcutta eighty-five (85) destitute Indians, who have been performing the pilgrimage, and who, if not sent to their own country, must almost inevitably perish of want.

I have given to each Captain, on receipt of tickets for the men, an order which he will show to you; and it will be then in the discretion of the Government to pay to the Master, for their sustenance and passage, such sum as may appear just.

I did not guarantee in any way that they would be paid, but said I would write to the Government explaining the matter, and on these conditions they took them.

Had I authority I would send many more away, as there are hundreds here without any money or employment, and who with difficulty support life by begging.

I have frequently urged on the local Government to employ them on some of the public, works so much needed, as they would gladly work for merely their food; but here no repairs or improvements are ever made. A few of the natives have the monopoly of building, and employ their slaves as workmen.

During certain seasons the distress and mortality among these Indians, British subjects, is dreadful; in times of drought they cannot even procure water, which frequently costs one Rupee a camel load.

There is only a Military Hospital here, and they die in the streets.

I cannot possibly from my own funds relieve such a number. At the present moment there are several hundreds at my door demanding bread or a passage to Calcutta.

There is always here and at Mecca a population of 3,000 British Indians, and during the three months of the pilgrimage there must be at least 15,000, of whom the greater portion are miserably poor.

I trust I may be pardoned for expressing my opinion how very desirable it would be to place some check on the emigration from India of those who have no money, such as for instance that they should prove that they have sufficient money to enable them to return to their own country. The French follow this plan with their Mussulman subjects in Algeria, and the Dutch in Java.

I have never seen one Algerian or Javanese beggar at Jedda.

It would also save me, and I believe all Consuls and Agents in the East, much trouble and loss of time were these Indians provided with passes to prove their right to British protection.

I have frequent differences with the Governor of Jedda, he claiming as Turkish subjects those who, though undoubtedly British subjects, have no papers to prove it.

With reference to the former part of this letter, I would observe that the owners of ships are quite willing to take a limited number of passengers free, provided they find their own food, but that few are able to do. Of the number I have sent only six have done so, and that was given to them in provisions before starting.

From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Home Department, dated Madras, 8th October 1861, No. 1,388, Public Department:—

SIR,

I am directed by the Governor in Council to acknowledge the receipt of your letter No. 1,807, dated the 9th ultimo, and its enclosure, being a copy of a communication from Her Majesty's Consul and British Agent at Jedda, and to inform you in reply that it has not hitherto appeared necessary to impose restrictions in this Presidency on the embarkation of Natives of India for Mecca. Native British subjects intending to proceed from India to foreign countries continue to be furnished as heretofore with Passports on application to the Government, and on payment of the usual fee of one Rupee.

(True Copy.)

(Signed) W. H. WHITESIDE,
Deputy Secretary to Govt.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy) Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

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Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors.

Dated 19*th October* 1861.

Received.

Pub in Gazette

No. 5,751.

Circulating for publication in the District Gazettes letters from and to the Government of India, and from her Majesty's Consul and British Agent at Jedda, relative to a number of the Natives of India who proceeded to Mecca on a pilgrimage, and who are unable to return to their own country from want of means.

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178

Recd
21 Dec/61

CIRCULAR.

MISCELLANEOUS.

No. 5,766.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

1. With reference to the concluding paragraph of their Circular, dated 6th September last, No. 4,846, I am directed by the Board of Revenue to request you will, with the least practicable delay, submit the Statement therein called for, showing the Demand, Collection and Balance of the Income tax for Fasli 1270. You will observe that this Statement should be forwarded with your Jamabundy Returns for Fasli 1270, and if you have already sent these, the Return in question should still be transmitted separately.

2. The instructions contained in paragraphs 7 and 8 of the Circular above referred to, regarding the preparation of this Return, should be carefully attended to, and no deviations from them will be allowed unless on very special reasons.

3. It is observed in the Jamabundy Returns of several Districts already received, that in Statement No. 14 no mention whatever is made of the collections and charges of the Income tax Department. In others again, the Income Tax Revenue has been altogether omitted in Statement No. 10, which is intended to exhibit the Demand on account of all sources of Revenue, and in the following Statements, also showing the particulars of the Demand, Collection and Balance, the same omissions occur. In one District, the Board find the Income tax has been brought to account in Statement No. 9 as an item of Extra Revenue. Owing to these omissions, and to the want of uniformity in the several Districts in bringing the Income Tax Revenue to account, much difficulty is experienced in this Office in the preparation of the General Abstracts. You are requested, therefore, to submit a separate and detailed statement of Income Tax Revenue, as already directed in the last paragraph of the Board's Circular, dated 6th September last, showing on the back thereof the charges and refunds of the Income tax,

4. Your particular attention is also directed to paragraph 6 of the Circular referred to, and you will take care that the figures entered in the Jamabundy Returns for Fasli 1270 tally exactly with those entered in the Treasury account furnished by you to the Accountant General. If the arrangement therein mentioned was not adopted in the Jamabundy Returns already submitted by you, you will immediately forward revised returns for those which may require alteration in reference to paragraph 6 of the Circular.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
19th October 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Exd. J. Wright.

CIRCULAR/ 8

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 19*th October* 1861.

Received

No. 5,766.

Requesting the speedy submission of certain Statement showing the Demand, Collection and Balance of the Income tax for Fasli 1270.

180

Received 13 Decr 1861.

CIRCULAR.

MISCELLANEOUS.

No. 5,825.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd October 1861.

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 6th September 1861, No. 287 :—

1. With reference to your letter of the 7th ultimo, No. 4,268, I have the honor to submit for the information of the Board, the following observations on the system of registration which existed in this District in respect of the transfers of landed property.

2. The Mirasi or the landlord's right to the possession of landed property when transferred from one party to another, used to be registered in the Collector's Office either on the application of the parties concerned, or by the desire of competent authority. In the former case, the change in the Registry was made when both the party transferring his rights, and the party receiving the property so transferred, appeared in person, and gave in written agreements declaring their mutual consent to the transfer of the registry ; in the latter case, the alteration in the Registry was made in pursuance of judicial decrees, and on the requisition of the Officers passing such decrees.

3. In cases of registry by the mutual consent of parties as already said, both the parties were required to appear before the Tahsildar, and each to give in a written agreement termed "Sammatipatram" according to Forms Nos 1 and 2 (translations of which are herewith enclosed). These documents were submitted to the Collector's Office, where they were examined and checked in the Sheristadar's Department, and a notice in Form No. 3 was then issued in duplicate (one copy for being affixed to the Taluk Cutcherry, and the other for the purpose of being published in the village where the land was situated) calling upon all parties who might have any claim to or lien on the land, or any other objection to the contemplated transfer, to state the same either before the Tahsildar or before the Collector within 30 days from the date of the notice. In cases in which objections were raised to the contemplated transfer of the registry, the party so objecting used generally to be referred to Civil Courts for the purpose of establishing his claim, upon the understanding, however, that an Extract from the Proceedings of the Court, where such claim might have been preferred, should be produced within the period of three months, showing that such claim had been preferred and entertained. In the event of no objections having been advanced within the term above specified, or in the event of the failure of the party who made objections to produce an Extract from the Proceedings of the Civil Court as abovementioned, a register prepared in the Taluk according to Form No. 4, was transmitted to the Huzur in duplicate, where, if found correct, both copies were signed by the Collector, one of them being retained in the Huzur for record, and the other being transmitted to the Taluk for record in the Taluk Cutcherry.

4. This register, it is to be observed, was kept not in the form of a book, but on separate sheets of paper, each sheet, however, containing, in many instances, several cases of transfers according as they came up for registry at one and the same time.

5. Besides the precautions already adverted to, inquiry used always to be made as to whether there was any outstanding balance of the Government revenue on the land proposed to be registered, and in the event of such balance being found, the transfer in the registry was not made till the same had been paid up by one or other of the parties.

6. From the form of the Mirasi Register No. 4, it will be seen that the description of land as Nunja, Punjah, &c., is only given together with its extent, and the assessment payable thereon. The forms, however, translations of which are herewith submitted, refer to an Oolungu rented village. In cases of villages under other systems of settlement, viz., Ryotwari and Mottam Fysul,

the Mirasi Register used to specify, in detail, the survey numbers of the different fields composing the holding, or such portion of the holding as might be transferred.

7. In cases of registry in pursuance of Judicial decrees, the form of taking Sammatipatrams and issuing notice was not observed, but the Mirasi was at once registered on the requisition of the Judicial Officer in the same Form as No. 4, provided, however, that no balance of Government revenue was due on the land required to be so registered. In these cases also it was invariably the practice that the payment of the outstanding balance should precede the transfer in the registry.

8. This was the system which was in force up to Fasli 1265 in this District, with the exception, however, of the old field assessed Taluks of Trivaiar and Pattukottai, which were under th immediate charge of the Collector, and were, from the fact of all transfers of lands being made th subject of inquiry and record at the annual settlement, and the distribution of Puttahs, it appear to have been considered unnecessary to keep separate registers of transfers. The system above described was accordingly discontinued in these Taluks in Fasli 1245 shortly after the field assessment was introduced. This, however, was not the case in other field assessed Taluks, where, in like manner with the other Taluks where the other modes of settlement prevailed, this system was continued till Fasli 1265 abovementioned.

Page 80 of the Manual of Village Accounts, and form of Statement B in Appendix B, page 50.

9. In Fasli 1266, in consequence of the introduction of the new system and forms of Village Accounts, and in which a different mode of recording the transfers of lands was laid down for Olungu, &c., villages, the system of Mirasi Registry was considered to have been superseded, and thus it has been altogether discontinued in every part of the District. As prescribed in paragraph 2 of the Manual of the Village Accounts, however, all transfers are now made in Register B by the Village Curnums, and upon the authority of the Tahsildars.

10. I am, however, most strongly of opinion that the system above described was an exce lent one, and that it afforded a most wholesome and useful check against fraud and oppression the part of the local subordinates, and I would strongly recommend its re-introduction.

11. I may add, that so strongly was I impressed with the advantage of this system of regi tration that so long as I was in the Sub-division I ordered it to be kept up as usual in addition to that directed to be adopted under the new system.

ENCLOSURE No. 1.

Sammadipatram, or agreement, executed to the Honorable Company's Government by Saminadaiyen, Mirasidar of Ponmanjanallur in the Papanassan Taluq, on the 27th October 1853.

I do hereby declare that out of the lands, which I possess in the said village with the Mirassi Register in my name, I have on two different occasions, and under two different deeds of sale, sold to one Annavaiyengar, a Mirasidar of the same village, Ms. 5, and 49$\frac{3}{8}$ Gulies of land including Nunja Punjah as follows :—

		MS. G.			RS. A. P.
On the 19th May 1853............	Nunja.........	2 64$\frac{11}{32}$			
	Punjah, &c....	0 10$\frac{1}{32}$	2 74$\frac{11}{16}$	for	50 0 0
On 20th May 1853.................	Nunja..........	2 64$\frac{11}{32}$			
	Punjah.........	0 10$\frac{1}{32}$	2 74$\frac{11}{16}$	for	50 0 0
		5 49$\frac{3}{8}$			

and have on receiving the purchase money as mentioned in the deeds, made over the said lands to the said Annavaiyengar, who is accordingly now in possession of the same. I therefore of my own free will, give this Sammadipatram with the view to the Mirassi of the said lands being transferred from my name to that of the said Annavaiyengar, and the Government revenu thereon being collected from him. I do hereby further agree that in the event of its being hereafter proved that this transfer of land was made with the fraudulent intention of evading the payment of Government demand by bringing a portion of one and the same holding under

(81)

a division of crop or with any other litigious view, the Government may treat the portion now transferred by me, and that still remaining in my possession as one and the same holding.

(Signed) SAMMADAIYEN and VENCACHEANEN,
" SUBRAMANIAN, Curnum of Vembaindi,
Vattam Curnum.

(True Translation.)
(Signed) W. M. CADELL, Collector.

ENCLOSURE No. 2.

Sammati Patrum, or agreement, executed to the Honorable Company's Government by one Annaviengar, Mirasidar of Ponmaya Nellur in the Papanassan Taluq, on the 27th October 1853.

One Summathien, Mirasidar of the said village, having on two different occasions, and under two different deeds of sale, sold to me 5 Maws and 49$\frac{3}{8}$ Gulies of land including Nunja, Punjah, &c., as follows:—

		M.	G.		
On the 19th May 1833..................	Nunja.......	2	64$\frac{11}{32}$		
	Punjah, &c.,	0	10$\frac{1}{32}$		
				2	74$\frac{11}{16}$ for Rupees 50.
Do. 20th do.	Nunja.......	2	64$\frac{11}{32}$		
	Punjah......	0	10$\frac{1}{32}$		
				2	74$\frac{11}{16}$ for Rupees 50.
				5	49$\frac{3}{8}$

and having on receipt of the amount of purchase money from me, as mentioned in the deeds of sale, made over the lands to my enjoyment, I hereby bind myself to have the Mirasi thereof, which is now in the name of the said Saminathen, cancelled and entered in my name, and to pay to Government the amount of assessment due thereon. I further hereby agree that in the event of its being hereafter proved, that this transfer of land was made with the fraudulent intention of evading the payment of the Government demand, by bringing a portion of one and the same holding under a division of crop, or with any other litigious view, the Government may treat the portion now transferred to me, and that still retained by the transferer, as one and the same holding.

(Signed) ANNAVIENGAR.
" SAMINATHEN.
" ANNANDA RAMIEN, Mirasidar of Ponmanyanullur.
" VENKUCHIEN CURNUM.
" SUBBARAMIEN, Curnum of Vumbagudi Vettum.

27th October 1853.

(True Translation.)
(Signed) W. M. CADELL, Collector.

ENCLOSURE No. 3.

Notice.

The Tahsildar of Papanassem having reported that one Saminada Ayen of Ponmanjanullur in the said Taluq, has on two different occasions, sold 5 Maws and 49$\frac{3}{8}$ Gulies of land consisting of Nunja, Punjah, &c., out of the holding, the Mirasi of which stands in his name, to one Annavaiyengar, a Mirasidar of the said village, for Rupees 100 under two deeds of sales (each executed for two Maws and 74$\frac{11}{16}$ Gulies of land for 50 Rupees), and having also forwarded the "Samiatipatrams," or writs of agreements presented by both parties with a view to the Mirassi Registry thereof being transferred from the name of Saminada Aiyan to that of Annavaiyengar; it is hereby notified for general information, that parties having any lien by mortgage, &c., on the said portion of land should present themselves at the Taluq or the Huzur Cutcherry, and represent the same in writing within 30 days from the date of this notice; and in the event of no such representations being made within the said term, the Mirasi for the extent of land in question will be registered in the name of the purchaser abovenamed.

(Signed) H. FORBES, Collector.

26th December 1853.

(True Translation.)
(Signed) W. M. CADELL, Collector.

ENCLOSURE No. 4.

Mirassi Register, Fasli 1263, Papanassem Taluk.

Party in whose name the Mirassi now stands.	Number and name of the village.	Total extent of land belonging to the individual mentioned in column 1.			Assessment.	Amount of outstanding arrears.	Name of the purchaser.	Extent of land purchased by the individual mentioned in column 8.			Assessment.	Date of the purchase.	Amount of purchase.	Name of the person by whom the land was sold.	Witnesses to the purchase.	Remarks.
		Nunja.	Punjah.	Total.				Nunja.	Punjah.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16
		V. M. G.	V. M. G.	V. M. G.	RS. A. P.	RS.		V. M. G.	V. M. G.	V. M. G.	RS. A. P.		RS			
Saminada Iyen.	61 Ponmenjanallur.	1 1 17$\frac{1}{4}$	0 1 30$\frac{21}{32}$	1 2 47$\frac{31}{32}$	76 4 6	...	Annaviengar.	0 5 29$\frac{5}{16}$	0 0 20$\frac{1}{16}$	0 5 49$\frac{3}{8}$	18 9 2	9th May 1853. 20th do.	50 50	Saminada Iyen.	1. Vencatarama Iyen. 2. Sami Iyen. 3. Pichunien. 4. Vencachien, Curnum. 5. Muthunen. 1. Sami Iyen. 2. Sadasina Iyen. 3. Samien. 4. Vencataramiengar. 5. Muttimien. 6. Pitchunien. 7. Vencachien, Curnum.	The Curnum has reported that the notice which accompanied the Huzur Order, dated the 26th December 1853, No. 654, was duly published, and that no one made any objections as to the transfer of the Mirassi of the lands above specified.

(Signed) GOPAL ROW, *Huzur Gumastah.*
(„) GUNDAPAH, *Serishtadar.*
(„) H. FORBES, *Collector.*

(True Translation.)

(Signed) W. M. CADELL, *Collector.*

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1. The Board resolve to forward copy of the above letter to every Collector, with a request that he will inform them whether any system of Registration such as Mr. Cadell describes exists in his District; and if not, whether he can see any objection to its being introduced.

2. The Board quite agree with Mr. Cadell that the system should be revived in Tanjore, and they trust it may be extended elsewhere as widely as possible. They would desire that in every village, there should be an authoritative Register of individual holdings, and that every change or transfer should be systematically recorded after due and formal inquiry. The Register itself should be in a book, and the notices of changed proprietorship be filed in the Huzur and Taluk Cutcherries, while the change of Registry itself would be attested by the Village Curnum and Monegar, and the entry would contain the number and date of the notice and order.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors.

Dated 23rd October 1861.

Received

No. 5,825.

Communicating a letter from the Collector of Tanjore, on the system of registration which existed in respect of the transfer of landed property and requesting certain information on the subject.

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CIRCULAR.

MISCELLANEOUS.

No. 5,843.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th October 1861.

Read the following letters:—

From V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 13th August 1861, No. 208:—

* *Vide* Board's Circular, dated 28th March 1859, No. 1,067.

Adverting to the alterations made in the Quinquennial form No. 21 of the Village accounts, I have the honor to request the Board's instructions whether similar modifications can be made, as regards the five years' Statement No. 34 of the Taluq Manual, and that of No. 20 to be submitted to the Board from the Collector's office, of which the Village Form 21 forms the basis.

From G. S. FORBES, Esq., Collector of Ganjam, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Chetterpore, 5th August 1861, No. 211:—

1. With reference to the Board's Circular, dated the 7th February 1850, I have the honor to observe that the census of this District should be taken during the current Fasli 1271, the last census having been taken in Fasli 1266 instead of in 1265.

2. I request that the Board will be pleased to inform me whether it is intended to take a general census throughout the Presidency on a particular date, and if not, under what rules the District census should be taken.

---

1. In the first of the letters above recorded, Mr. Levinge requests to be informed whether, with reference to the alterations made by the Board's Circular, dated 28th March 1859, No. 1,067, in the Quinquennial Form No. 21 of the Village accounts, similar modifications are to be made in Statement No. 34 of the Taluq Manual, and in Statement No. 20, submitted to the Board from the Collector's Office. The Village Form No. 21, which is the basis of the other two returns, was altered after much consideration, and the return sumitted to the Board should certainly be prepared on the same principle.

2. With reference to the second letter recorded above, the Collector of Ganjam is informed that detailed instructions will shortly be sent on the subject of taking a census, and preparing the Quinquennial returns generally.

3. The Collectors of some Districts seem to be under an impression that these returns are due for Fasli 1270, and the Collectors of Trichinopoly and Tinnevelly have with this idea already sent them with their Settlement Reports of that year. These statistics were last submitted in Fasli 1266, and will not, therefore, be due till the close of the current Fasli 1271. The Collectors, therefore, are informed that these Returns need not be submitted for Fasli 1270, and in regard to Trichinopoly and Tinnevelly, for which the returns in question have been already received, the Board direct that fresh returns be submitted at the close of Fasli 1271, prepared according to the instructions which will shortly be issued.

4. Ordered that the foregoing Proceedings be communicated to all the Collectors for their information.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

18

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 24th October 1861.

Received

No. 5,813.

Issuing instructions for preparing the quinquennial Statement No. 20, and informing that the Census Returns will become due next year.

Takid is sent to the Tasildars with translation of the Statement.
22/11/61. for the punctual submiss

CIRCULAR.

MISCELLANEOUS.

No. 5,891.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS, excepting Sea Customs Madras.

SIR,

I am directed by the Board of Revenue to draw your attention to their Circular, No. 2,099, dated 19th June 1857, and to request you will in future send the Return therein called for punctually for each month. These have not hitherto been received very regularly, and it is requested that greater regularity may be observed hereafter.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
28th October 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors, excepting Sea Customs,
Madras.

Dated 28th October 1861.

Received

No. 5,891.

Drawing attention to Circular of 19th June

2 Mr copies
1 Sub Collr
1 Tr Collr

Ansd 21 November 1861

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CIRCULAR.

MISCELLANEOUS.

No. 5,923.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

TO ALL COLLECTORS.

SIR,

1. I am directed by the Board of Revenue to request you will report whether in your opinion the supply of stamped cadjans may be discontinued without serious inconvenience.

2. The use of this clumsy material entails increased cost on Government with no corresponding or equivalent advantage to the small section of the general community who adhere to it, and the Board have been instructed by Government to ascertain whether the sale of stamped cadjans cannot be altogether dispensed with.

Vide from Government 9th, in Cons. 10th October 1861, No. 6,455.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
29th October 1861.

(True Copy.)

J Grant
First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 29th October 1861.

Received

No. 5,923.

Requesting to report whether the supply of stamped cadjans may be discontinued without serious inconvenience, as the supply of this material entails increased cost on Government without any corresponding advantage to the small section of the general community who adhere to it.

Subs. call for
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19. 149

27 Copies
16 Octr
1st Decr

No. 6,065.

Average Bazar Prices of Grain and Salt per Madras Garce, and Rain Report for the month of September 1861, Fasli 1271.

Districts.		Prices of Grain and Sea Salt.												Rain-fall.				
		2nd sort Rice.		2nd sort Paddy.		Cholum.		Raggy.		Horse Gram.		Sea Salt.						
		Fasli 1270.	" 1271.	" 1270.	" 1271.	" 1270.	" 1271.	" 1270.	" 1271.	" 1270.	" 1271.	" 1270.	" 1271.	Northern Section.	Southern Section.	Eastern Section.	Western Section.	Average.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Inches.	Inches.	Inches.	Inches.	Inches.
Northern	Ganjam	215	262	85	104	120	110	111	125	136	184	197	252	9·96	10·53	7·20	10·11	9·20
	Vizagapatam	234	302	93	124	113	163	101	118	125	175	188	270	......	......	14·70	23·60	19·15
	Godavery District	210	291	93	115	100	140	100	123	148	157	180	242	4·32	3·99	3·27	3·30	3·72
	Kistna do.	266	288	118	128	132	152	116	130	166	159	203	228	3·59	4·73	3·77	3·83	3·98
	Nellore	236	280	111	135	156	168	114	147	179	213	176	214	......	2·48	3·83	1·90	2·74
Ceded	Cuddapah	344	383	157	173	213	224	211	206	229	227	266	320	4·78	3·80	2·72	3·50	3·70
	Bellary	320	337	144	139	172	152	170	143	185	185	363	349	4·10	4·70	6·40	1·90	4·30
	Kurnool	339	356	142	149	189	161	173	155	217	184	294	309	6·15	12·86	4·25	3·31	6·64
East Centre	Madras	308	380	131	170	176	221	177	196	240	245	163	197	4·40	7·00	12·22	0·25	5·97
	North Arcot	289	377	130	163	187	237	188	188	226	236	163	219	3·46	4·22	......	......	3·84
	South Arcot	262	356	107	160	......	168	141	190	217	245	183	224	12·10	19·40	18·40	12·10	15·50
Cauvery	Tanjore	260	328	124	150	163	177	146	143	236	284	167	208	5·21	9·56	10·09	2·86	6·93
	Trichinopoly	304	393	140	179	190	241	164	183	221	293	257	303	11·96	7·63	7·35	6·77	8·43
Southern	Madura	346	335	163	153	139	184	160	155	183	232	193	222	4·36	1·84	2·11	0·79	2·27
	Tinnevelly	427	339	193	151	198	183	178	186	193	247	194	233	1·72	......	2·93	0·03	1·56
West Centre	Coimbatore	394	417	180	193	183	206	163	174	166	256	300	349	4·97	1·27	5·10	1·22	3·14
	Salem	345	380	161	177	197	217	194	205	207	223	229	261	9·96	5·37	2·29	......	5·87
West	North Canara	323	305	127	156	163	215	189	188	215	275	199	256	......	......	4·16	9·60	6·88
	South Canara	371	269	153	116	......	......	222	174	235	275	180	212	......	......	4·30	5·30	4·80
	Malabar	376	373	167	175	......	......	181	213	215	305	275	282	4·47	8·32	6·08	5·37	6·06

REMARKS ON THE SEASON.

NORTHERN.—Showers fell in these Districts. In Ganjam the Paddy crop was not in condition, the Oil Seed crop had been harvested; land was under preparation for Cotton culti in certain places. In Vizagapatam the crops were in a flourishing condition, the ground was ploughed for the cultivation of Cotton; the Gingily and Cumboo had been reaped. In the Godaver District the early dry crops in the Delta Taluqs and the wet cultivation had been much injure by the late floods; Jonna, Horse Gram, &c., were being sown. In the Kistna District, the earl dry crops had failed to a great extent; the wet crops in the villages of Delta Taluqs were in good state; the Cotton and Indigo crops were not in a good condition from the failure of rain In Nellore the dry cultivation was in advance; Suggah and wet crops were being reaped in som localities. Prices of grain were high in all the Districts except in Vizagapatam. Cholera prevaile in these Districts to a slight extent, and Small-pox was also present in all, except Ganjam an Vizagapatam. Murrain prevailed among cattle in these Districts except those of Vizagapatam and the Kistna.

CEDED DISTRICTS.—There had been a general fall of rain in these Districts. In Cuddapah the lands had been sown, and the crops were generally in good condition. In Bellary preparations were being made for planting the second crop of Paddy; the first crop both wet and dry was flourishing. In Kurnool Jonna and other dry crops were in a very thriving condition. The Indigo and Cotton crops were in a good condition in Cuddapah and Bellary. In Cuddapah Fever, Ague and Cholera prevailed to some extent.

EAST CENTRE.—Rain fell in these Districts. In Madras and South Arcot wet cultivation was progressing favorably. In North Arcot the standing crops were looking healthy. Prices of grain continued high in the Madras District. These Districts were generally healthy.

CAUVERY.—The fall of rain in these Districts was pretty good. In Tanjore the Cuddappoo Car crop was being harvested. In Trichinopoly Peshanum and Paddy cultivation proceeded briskly, and in the unirrigated garden lands the cultivation of Cumboo, Raggy, Cholum and other dry grains was in progress. Cholera had made its appearance to a slight extent.

SOUTHERN.—There were partial showers of rain in these Districts. In Madura the dry crops had been sown; in some localities Cumboo and other Kodai crops had been reaped. In Tinnevelly almost all the Car crops had been harvested, and the necessary preparations were being made for Pesharum cultivation. Fever and Murrain prevailed in this District.

WEST CENTRE.—Rain fell in these Districts. In Coimbatore the dry crops were suffering in some places, and the lands that had been ploughed remained unsown from want of rain; garden crops were in a promising condition. In Salem wet lands had been sown with Paddy and the dry lands with Horse Gram, Ooloondoo, Cumboo, Raggy, &c.; in certain Taluqs Cumboo, Paddy, Cholum, Gingily and Sugar-cane had been reaped. The Cotton and Indigo cultivation in Salem, and the Cotton cultivation in Coimbatore where Indigo is not grown, were progressing.

WEST.—There was a tolerable fall of rain in these Districts. In North Canara the first Rice crop was nearly ripe in parts of the Pyenghaut Taluqs; but the crops had suffered a little from want of sufficient rain; no Indigo is grown. The crops were in a good condition in South Canara and Malabar. Ague and Murrain prevailed in North Canara.

The following Statement exhibits the cultivation of Indigo and Cotton in the Districts named with their market prices :—

DISTRICTS.	COTTON.						INDIGO.					
	Fasli 1270.		Fasli 1271.		Market rates.		Fasli 1270.		Fasli 1271.		Market rates.	
	Extent.	Assessment.	Extent.	Assessment.	Per Candy.	Per Maund.	Extent.	Assessment.	Extent.	Assessment.	Per Candy.	Per Maund.
	Acres.	RS.	Acres.	RS.	RS.	RS. A. P.	Acres.	RS.	Acres.	RS.	RS. A. P.	RS. A. P.
Ganjam	......	......	......	......	......	......	......	......	......	......	......	......
Kistna	70,040	98,442	47,733	68,779	13	......	4,221	6,562	2,364	3,892	......	50 0 0
Cuddapah	5,927	5,935	3,340	3,521	From 15 to 50	......	9,954	55,175	4,429	19,702	From 820 to 1,200	......
Bellary	1,27,717	1,31,673	1,51,308	1,62,476	......	3 2 0	247	319	320	497	......	48 11 0
South Arcot	5,241	11,348	1,629	3,357	......	......	15,347	33,722	11,789	25,989	......	......
Tinnevelly	8,419	3,122	4,826	4,467	From 23 to 28	......	8	4	14	58	51 4 8	......
Coimbatore	15,913	11,041	13,289	9,837	24	......	......	......	......	......	......	......
Salem	6,149	8,478	6,258	9,885	......	1 14 2	1,151	3,997	875	3,272	......	1st sort 43 0 0 2nd ,, 35 0 0
North Canara	......	......	100	100	From 105 to 125	......	......	......	......	......	......	......

REVENUE BOARD OFFICE,
Chepauk,
5th November 1861.

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
,, all Collectors.
Exd. J. Tulloch.

From the Secretary to the Board of Revenue.

To the Secretary to Government, Revenue Department.

To all Collectors.

Dated 5th November 1861.

Received

No. 6,065.

Average Bazar Prices of Grain and Salt per Madras Garce, and Rain Report for the month of September 1861, Fasli 1271.

2 [illegible] Copies
15 [illegible]
17 [illegible]

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CIRCULAR.

MISCELLANEOUS.

No. 6,135.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th November 1861.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 18th October 1861, No. 456:—

With reference to paragraph 3 of the Board's Circular, dated 27th September last, No. 5,235, I have the honor to forward six blank forms of the returns required by the local Superintendent of Vaccination, with the number wanted marked on each of them.

1. A set of forms for the use of the Vaccine Department in the District has been sent to the Principal Inspector General of the Medical Department for his approval. As soon as they are passed by him they will be printed, and the necessary number of blank forms supplied to each District.

2. Resolved that the foregoing Proceedings be communicated to all Collectors for their information.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 8th November 1861.

Received.

No. 6,135.

Intimating that blank forms for the use of the Vaccine Department will be printed and supplied to each District as soon as the set submitted to the Principal Inspector General Medical Department is approved and passed by that Officer.

CIRCULAR.

MISCELLANEOUS.

No. 6,150.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th November 1861.

Read the following :—

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 23rd September 1861, No. 11,844.

Read again the Budget and Audit Committee's report, No. 10, dated the 18th January 1861, and the orders thereon, passed in this Department, under date the 26th January 1861, No. 19.

Read the undermentioned papers, relative to the progress made by the Officers of Audit and Account, in the preparation and submission of the monthly and quarterly returns of receipts and disbursements required by the orders of Government, on the suggestions contained in paragraphs 26 and 27 of the Budget and Audit Committee's report above referred to.

From the Secretary to the Government of India, Financial Department, to the President of the Board of Audit, No. 9,109, dated 23rd July 1861.

From the Auditor General of India, to the Secretary to the Government of India, Financial Department, No. 542, dated 31st July 1861.

From the Secretary to the Government of India, Financial Department, to the Auditor General of India, No. 10,891, dated 7th September 1861.

From the Auditor General of India, to the Secretary to the Government of India, Financial Department, No. 750, dated 9th September 1861.

RESOLUTION.—His Excellency the Governor General in Council approves of the draft of the Circular addressed to the several Deputy Auditors and Accountants General by the Auditor General of India, enjoining a more punctual submission of their Financial Statements above alluded to, and greater care in framing them.

His Excellency in Council desires that copies of the papers and of this Resolution be forwarded to the several Governments and Administrations, with a request that active measures may be taken by them to ensure compliance with the requisitions of the Account Department contained in the abovementioned Circular.

With reference to the remarks of the Auditor General of India, on the peculiar difficulties supposed to exist at Madras and Bombay, His Excellency in Council directs that it may be pointed out and brought prominently to the notice of the Governments of those Presidencies that what is particularly desired by this Government is simply a Statement, uniform in shape from each Treasury, and classified under the heads, and in the order prescribed for the Budget Estimates, shewing what sums have been received and paid under each head, and what balance is in hand in that Treasury up to a given date in each month, and that such an abstract account should be rendered immediately after that date, and not, as is frequently now the case, many weeks and even months afterwards.

There is no single fact essential to making out such an account which is not irrevocably fixed, and which ought not to be recorded under its proper head, on the evening of the day on which the account closes, and the delay in the closed accounts reaching any superior office ought not to be more than a day or two in excess of the ordinary course of post.

By closing the books for all ordinary transactions a few days before the close of the month, the accounts of the most remote Talooka may be rendered at the head quarters of the Collectorate before the last day of the month.

But even in case of their non-receipt, in time to be embodied with the general accounts of the Collectorate, the latter should not be delayed; a note should be added stating what accounts are deficient, and they should be sent on as soon as received with an explanation of the cause, as supplementary accounts, or be embodied in those of the succeeding month.

But whether by this or any other system which the local knowledge of the Governments or Administrations may lead them to think preferable, the abstract account of receipts and disbursements of each Collectorate ought to be ready for despatch within a day or two of the close of the month, the transactions of which are recorded, and their embodiment in a general return for the whole Presidency, Lieutenant Governorship or Administration ought not to cause a delay of more than a couple of days beyond that necessary for their transmission by post, so that the result of the transactions of the preceding month ought to be known to the Local Governments, and be transmitted to the Government of India with very little delay beyond what is necessarily occupied by course of post.

The Governor General in Council confidently hopes that no exertion will be spared by the Local Governments and Administrations and by Officers under their orders to secure this result.

Adverting to paragraph 8 of the Auditor General's letter of the 9th instant, His Excellency in Council observes that the size of the return is a matter of minor importance. It should, he considers, be just large enough to prevent crowding or confusion of figures and no larger, as bulky returns lead to risk of detention at the Post Office. Printed forms should, in all possible cases, be used, as ensuring clearness and uniformity and saving space.

His Excellency in Council further desires that the special attention of the Government of Bombay be requested to the 5th paragraph of the Auditor General's letter of the 9th instant and the correspondence therein referred to; and that the confident hope of this Government be expressed that measures will be taken to ensure greater promptitude and punctuality on the part of the District Treasury Officers of that Presidency hereafter.

If, as would appear, the accounts for May were sent in correctly framed by the Collectors of Bombay, Belgaum and Poona, from Indore and all the Nagpore Treasuries in June, there is no apparent good reason why they should not be received from Ahmedabad and other Treasuries till August; while many of those received latest in July and August, had to be returned several times for correction.

His Excellency in Council further observes that the system recently prescribed is so much more simple and uniform than that previously prevalent that any difficulty in working it is probably due to misunderstanding of what is required. Should any of the Local Governments or Administrations see reason to think that this is the case, His Excellency in Council will be glad to receive any suggestion for deputing competent Officers of the Account Department either from the seat of the Government where the misunderstanding exists to Calcutta to learn what is required of them, or from the seat of Government into the districts subordinate thereto to instruct the Officers ofthe District Treasuries.

There may be other measures which may suggest themselves to the Local Governments and Administrations after communication with the Chief Officers of the Auditor and Accountant General's Department of the respective Presidencies, whereby greater promptitude and punctuality in rendering the accounts may be ensured; and His Excellency in Council relies on the cordial co-operation of the several Governments and Administrations and of all Officers under their control to ensure this most necessary result.

Ordered, that a copy of the above Resolution be forwarded to the Auditor General of India, or information and for the issue of the Circular.

Also, that a copy of the Resolution and of the correspondence noted above, be forwarded to the Governments of Bengal, North Western Provinces, Punjab, Madras and Bombay; Chief Commissioner of Oude and the Commissioners of Nagpore, Pegu and the Tenasserim and Martaban Provinces.

Also, a copy of the Resolution and correspondence to the Foreign Department for communication to the other Administrations concerned.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

ORDER THEREON, 1st November 1861, No. 532.

Ordered that the foregoing Proceedings and the papers therein recorded be forwarded, *in original*, to the Deputy Auditor and Accountant General, with a request that he will suggest any measures which may appear to him necessary for ensuring greater promptitude and punctuality in rendering the accounts referred to.

2. Mr. Lushington will forward for the inspection of Government, a few of the monthly Abstracts of receipts and expenditure by Treasury Officers, of the consolidated monthly Abstracts by Deputy Auditors and Accountants General, and of the quarterly return submitted by the latter Officers. The selection should be made with a view to show fairly the character of these returns.

3. The Government wish also to be informed whether the Madras returns are usually in arrear. In paragraph 12 of the Circular of the Auditor General of India marked A, it is said that in Bombay and Madras, the obstacles to the timely preparation of the requisite returns are "insurmountable," but a way of overcoming these insurmountable difficulties is suggested in the same paragraph, and in paragraph 2 of the same Circular, the returns from Madras are said to have been received "in due course."

4. What the Government of India seem to require is an account of receipts and disbursements which must be despatched from the Hoozoor or Collectorate Treasuries on the 2nd of every month. The accounts of every Treasury are of course correctly closed on the evening of each day; and there is nothing to prevent, and nothing should prevent, the despatch of the Hoozoor return, and of the returns of such Taluqs as are within a day's distance by post, on the 2nd of the following month. So far the desire of the Supreme Government is reasonable, and must be complied with. It is however physically impossible for the returns of Taluq Treasuries more distant to be included in the Hoozoor or Collectorate return, simply because they cannot be received by the 2nd of the following month. The Auditor General of India, however, is not particular as to the date up to which such Taluq returns shall be rendered; he is willing, in fact, to consider that to be an account for (say) January 1861, which is *really* an account for part of December 1860, and part of January 1861. This removes all difficulty, though in a way which does not commend itself to this Government. All that is necessary then is for each Collector to calculate within what time each Taluq return can reach him under ordinary circumstances, and to have one closed up to the second or third preceding day sent to him, with a daily return up to the latest safe date of despatch. Thus, supposing the 28th January to be ordinarily the latest safe date up to which a Taluq return can be closed so as to reach the Collector on the 1st February, a closed return from the 1st to the 25th should be sent on the evening of the 25th, and a daily return for the 26th, 27th, 28th and 29th. Each of the Collector's returns to the Deputy Auditor and Accountant General, should have a Memorandum attached to it, showing the period for which the transactions of each Taluq are included in it. These arrangements will not of course affect the demand, collection and balance and fasly accounts of the Board of Revenue, which must be true, *i. e.*, comprise only and wholly the transactions of the period for which they purport to be rendered.

5. The Deputy Auditor and Accountant General is requested to explain, with reference to the latter part of paragraph 4 of the Auditor General's letter, dated 9th September 1861, to the Supreme Government, how far the Bengal system of accounts really has been carried out in this Presidency; the cause of its incomplete introduction, and the degree of success which has attended its working.

(True Extract.)

(Signed) W. S. WHITESIDE,
Secretary to Government.

Communicated to all Collectors who will take care that the returns alluded to by the Government of India are punctually submitted to the Deputy Auditor General.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 8th November 1861.

Received

No. 6,150.

Communicating Proceedings of the Madras Government, dated 1st November 1861, No. 552, Financial Department, on the order of the Supreme Government, regarding the punctual transmission of the Huzur Treasury Returns to the Accountant General.

16—67.

To Prl Coll
To Sub Coll

answered 30th

81

CIRCULAR.

MISCELLANEOUS.

No. 6,162.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

1. I am directed by the Board of Revenue to request that you will submit forthwith a brief report on the working of the new Stamp Act in your District during the past year, suggesting at the same time any modifications of the Law which you may consider necessary for the improvement of the revenue derived therefrom.

2. The Board are anxious to have this report as soon as possible, so that their views on the subject may be laid before Government in time for transmission to the Legislative Council, on its re-opening in December next.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
9th November 1861.

(True Copy.)

Grant

First Assistant.

Exd. J. Wright.

CIRCULAR/18

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 9*th November* 1861.

Received

Depy Coll

No. 6,162.

Calling for a brief report on the working of the new Stamp Act during the past year.

182

CIRCULAR.

MISCELLANEOUS.

No. 6,358.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To all Collectors.

Sir,

1. I am directed by the Board of Revenue to request that you will report with the least possible delay what proportion of the gross produce of the land in your District was deducted for the remuneration of Village Servants, &c., before making the division of the crop between Government and the Ryot under the existing settlement.

2. You will please to state the date of the settlement, the distribution of the portion deducted and that of the remainder between the Government and the Ryot, but you will understand that no minute details are required and that a speedy answer is specially required.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

Revenue Board Office,
Chepauk,
16th November 1861.

Exd. J. Wright.

CIRCULAR. 8

Miscellaneous.

From Secretary to the Board of Revenue,

To All Collectors.

Dated 16*th November* 1861.

Received

No. 6,358.

Requesting information as to the deductions originally made from the gross produce for the remuneration of Village Servants under the existing settlement.

1 distribute to all & Incometax Officers

CIRCULAR MEMORANDUM.

MISCELLANEOUS.

WITH reference to paragraph 10 of the Board's Standing Order of 6th September 1861, No. 4,846, Collectors are requested to discontinue the transmission to this Office of the fortnightly Statement of Income tax hitherto submitted by them.

(By Order.)

(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
19th November 1861.

(True Copy)

(Signed) W. GRANT.
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR MEMORANDUM.

Miscellaneous.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 19th November 1861.

Received

Directing the discontinuance of the fortnightly Income Tax Statements.

2 Spare Copies
Sub Collr
1 Head Asst Col

184

CIRCULAR.

MISCELLANEOUS.

No. 6,433.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st November 1861.

Read the following :—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. R. ARBUTHNOT, Esq., Chairman Chamber of Commerce, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 2nd November 1861 :—

SIR,

1. I have the honor to acknowledge the receipt of your letter, No. 2,071 in the Revenue Department, dated 30th October, and in reply to inform you that the Chamber of Commerce accepts the duty of awarding the prizes offered by the Supreme Government to the Cotton producers of this Presidency for the seasons 1861-62 and 1862-63 in terms of the Resolution of the Governor General in Council, dated 9th August 1861.

2. I will at once ascertain the views of the Chamber in regard to any subsidiary rules that may be deemed requisite and address you further thereon.

ORDER THEREON, 7th November 1861, No. 2,134.

Communicated to the Board of Revenue.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

Communicated to all Collectors.
(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 21st November 1861.

Received

No. 6,433.

Communicating Proceedings of Government, dated 7th November 1861, with a letter from the Chamber of Commerce, informing that the Chamber accepts the duty of awarding prizes offered by the Supreme Government to the Cotton producers.

185

CIRCULAR.

STANDING.

No. 6,521.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

1. I am directed by the Board of Revenue to request that you will in future invariably consult the Director of Public Instruction before recommending any change of Schools in the case of Minors who may be under your charge, and forward that Officer's opinion, together with your communication, for the Board's information.

2. You will also please to give the Director intimation whenever a Minor either by death or in consequence of attaining his majority, or from any other cause, ceases to continue under instruction.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
25th November 1861.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

Exd. J. Wright.

CIRCULAR

Standing.

From the Secretary to the Board of Revenue.

To all Collectors.

Dated 25*th November* 1861.

Received

No. 6,521.

Directing that the Director of Public Instruction be consulted whenever a Minior is recommended to be removed from one School to another, and that a report be made to that Officer upon the Minor's ceasing to continue under instruction.

9

7 spare copies

5 to all Subordina

98

CIRCULAR.

OFFICIAL MEMORANDUM.

It is requested that the Circular, dated 16th November 1861, No. 6,331, forwarding printed copies of Tables of Contents and Indices of the Board's Circulars for 1860, be altered from "Standing" to "Miscellaneous."

(By Order.)

(Signed) R. A. DALYELL,
Sub-Secretary.

Revenue Board Office,
Chepauk,
28th November 1861.

(True Copy.)

W Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

OFFICIAL MEMORANDUM.

From the Sub-Secretary to the Board of Reve

To all Collectors.

Dated 28th November 1861.

Received

Directing that the Board's Circular, No. 6,331, dated 16th November 1861, be altered from "Standing" to "Miscellaneous."

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CIRCULAR.

MISCELLANEOUS.

No. 6,629.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th November 1861.

1. Kistna.
2. Kurnool.
3. Madras Sea Customs.
4. Madura.
5. Salem.

The Board observe that the Budget Statements of Charges for 1862-63 have been as yet received only from the five Districts noted in the margin, though nearly a month has elapsed since the Returns became due. The Board's general Statement should be sent up to the Accountant General before the 15th December, and the Collectors whose returns are still due are therefore distinctly informed that they will be held personally responsible for any delay in the submission of their Budgets which may cause unavoidable delay in the preparation of the general Budgets in this Office. The Collectors cannot fail to be aware of the great importance attached by the Government of India to the punctual transmission of these Budgets, and any further delay on their part will undoubtedly receive serious notice from Government.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors

Dated 29*th November* 1861.

Received

No. 6,629.

[illegible]

138

CIRCULAR.

MISCELLANEOUS.

No. 6,629.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th November 1861.

1. Kistna.
2. Kurnool.
3. Madras Sea Customs.
4. Madura.
5. Salem.

The Board observe that the Budget Statements of Charges for 1862-63 have been as yet received only from the five Districts noted in the margin, though nearly a month has elapsed since the Returns became due. The Board's general Statement should be sent up to the Accountant General before the 15th December, and the Collectors whose returns are still due are therefore distinctly informed that they will be held personally responsible for any delay in the submission of their Budgets which may cause unavoidable delay in the preparation of the general Budgets in this Office. The Collectors cannot fail to be aware of the great importance attached by the Government of India to the punctual transmission of these Budgets, and any further delay on their part will undoubtedly receive serious notice from Government.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

Regd

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors

Dated 29th November 1861.

Received

No. 6,629.

2 spare Copies
1 Sub Collr
1 Dy Collr

CIRCULAR.

MISCELLANEOUS.

No. 6,654.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To ALL COLLECTORS.

SIR,

I am directed by the Board of Revenue to request that you will include in the printed List of blank periodical returns forwarded to this Office the return reporting the result of the sales of land for arrears of revenue, called for in Circular Order, 19th June 1857. You will retain it or strike it out, as circumstances may require on each occasion.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
2nd December 1861.

(True Copy.)

J. Grant

First Assistant.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

From the Secretary to the Board of Revenue,

To all Collectors.

Dated 2nd *December* 1861.

Received [illegible]

No. 6,654.

200

CIRCULAR.

MISCELLANEOUS.

No. 6,710.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th December 1861.

Read the following letter from H. A. BRETT, Esq., Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 21st November 1861, No. 231 :—

With reference to the Board's Standing Circular, dated the 15th instant, No. 6,323, prescribing a certain scale of commission on sales of Stamp papers by licensed Vendors, I have the honor to request you will inform me whether the value of paper sold is to be reckoned by the month or how. The Board probably intend that the per centage should be calculated on the month's total sales, but it is not so stated in the order.

The Commission on sales of Stamp paper is intended to be adjusted once a month.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To H. A. Brett, Esq., Collector of Salem,

Copy to all Collectors, for information.
„ W. Balmain, Esq., Superintendent of Stamps.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

Proceedings of the Board of Revenue.

To the Collector of Salem; to all Collect
and to the Superintendent of Stamps.

Dated 4th December 1861.

Despatched

Received

No. 6,710.

23-12-1861

2 Sp. copies

1 Whole with C[illegible]

16 [illegible]

201

No. 6,761.

Proceedings of the Board of Revenue, dated 5th December 1861.

Read the following Replies to the Board's Miscellaneous Circular, No. 3,264, dated 22nd June 1861:—

No. 4,916,	From Ganjam,	dated 25th July,	in Cons.	5th August 1861,	No. 204.
,, 5,085,	,, Vizagapatam,	,, 3rd	,,	12th ,,	,,	,, 831.
,, 4,727,	,, Godavery District,	,, 19th	,,	29th July	,,	,, 84.
,, 4,817,	,, Kistna ,,	,, 26th July	,,	1st August	,,	,, 188.
,, 4,450,	,, Nellore,	,, 15th	,,	19th July	,,	,, 166.
,, 2,711,	,, Cuddapah,	,, 27th April	,,	1st May	,,	,, 49.
,, 4,445,	,, Bellary,	,, 15th	,,	18th July	,,	,, 132.
,, 4,692,	,, Kurnool,	,, 22nd	,,	29th ,,	,,	,, 86.
,, 4,415,	,, Madras,	,, 15th	,,	17th ,,	,,	,, 230.
,, 4,566,	,, North Arcot,	,, 20th	,,	23rd ,,	,,	,, 167.
,, 6,664,	,, South ,,	,, 19th	,,	21st October	,,	,, 132.
,, 4,965,	,, Tanjore,	,, 1st	,,	6th August	,,	,, 226.
,, 4,540,	,, Trichinopoly,	,, 19th	,,	22nd July	,,	,, 117.
,, 4,880,	,, Madura,	,, 31st July	,,	3rd August	,,	,, 197.
,, 5,740,	,, ,,	,, 4th	,,	9th September	,,	,, 229.
,, 4,533,	,, Tinnevelly,	,, 16th	,,	22nd July	,,	,, 317.
,, 6,135,	,, Coimbatore,	,, 23rd	,,	27th September	,,	,, 205.
,, 5,896,	,, Salem,	,, 14th	,,	16th ,,	,,	,, 171.
,, 4,735,	,, North Canara,	,, 24th	,,	29th July	,,	,, 113.
,, 4,534,	,, South ,,	,, 16th	,,	22nd ,,	,,	,, 110.
,, 4,624,	,, Malabar	,, 18th	,,	25th ,,	,,	,, 155.

1. Resolved that the accompanying Tabular Precis of the above letters be submitted for the information and orders of Government with reference to their Resolution in the Judicial Department, No. 760, dated 11th June 1861, requiring the Board to report what extent of Magisterial authority is exercised by each of the Deputy Magistrates, within what local limits, and whether in any cases the Collectors would wish more extended powers to be conferred, or the sphere of local jurisdiction to be enlarged.

2. I. Deputies in charge of Treasuries.—Of the 20 Officers assigned for this duty those in Trichinopoly, South Canara and Malabar appear to find sufficient employment in their own peculiar Department; eight others noted in the margin (a) have no separate magisterial charge, but are employed by the Collectors in examining and deciding cases at the Huzur; five others (b) have jurisdiction with full powers either over their respective Cusbah Taluks, or over their Stations as the case may be, and the remaining four (c) are also so entrusted, but with limited powers.

(a) Ganjam, Nellore, Madras, North Arcot, Tanjore, Salem, Coimbatore, and North Canara.

(b) Bellary, Kurnool, South Arcot, Madura and Tinnevelly.

(c) Vizagapatam, Godavery, Kistna, and Cuddapah.

3. Among those stated above to have no independent jurisdiction, Mr. Locke in North Arcot has been recently invested with full powers, and, as the Board believe, been placed in magisterial charge of the Huzur Cusbah Taluk conformably to the Board's Circular Order of 8th August 1859. Mr. Robinson's further proposal to give him independent revenue charge was negatived by the Board as being opposed to the instructions of Government.

G. O., Judicial Department, No. 973, dated 1st August 1861.

Proceedings No. 5,425, dated 7th October 1861.

4. The Collector of Salem's proposition to invest his Treasury Deputy with the extended powers, and to include the Attur Taluk in the Special Deputy's magisterial charge has been already submitted to Government, with the Board's recommendation in its favor.

Proceedings No. 5,653, dated 16th October 1861.

5. The proceedings and decisions of the Treasury Deputy in Tanjore having been hitherto regularly submitted for the Collector's confirmation, who now proposes to place him in magisterial charge of the Town of Tanjore and its suburbs, the Board see no objection to his proposal. Mr. Cadell, however, does not say whether the Deputy's powers are to be those conferred by Act VII of 1843, or simply those of Regulation IX of 1816.

6. The Deputy in North Canara is also qualified to have separate charge of the Cusbah Taluk with the extended powers as proposed by Mr. Fisher.

7. The Deputies in the Kistna and Cuddapah Districts exercise the ordinary powers; the first Officer in the Town and Station of Masulipatam, and the second within the Town and Taluk of Cuddapah; and they may also be invested with full powers as recommended by the Collectors.

8. II. DEPUTIES PERFORMING GENERAL DUTIES.—Of this class the Officers in the Godavery, Kurnool, Salem, Coimbatore, and Malabar Districts exercise the full powers of a Magistrate in the Taluks of which they have the revenue charge, while those in the Kistna, Cuddapah, Bellary and Trichinopoly Districts, have as yet only the powers of Regulation IX of 1816 within their respective charges. The Deputy in Tanjore has magisterial charge (whether with limited or extended powers it is not stated) of the Mannargudi and Pattukottai Taluks, but the Collector is of opinion that as he is quite new and inexperienced in his duties he is not a proper person to trust with so large an independent magisterial charge. This Officer has been since removed from the District by order of Government, dated 5th October 1861, No. 1,927. Mr. Pritchard, who is acting for Mr. Wright in South Arcot, has no independent charge as yet, but is employed at the Huzur in disposing of ordinary cases subject to the Collector's supervision.

9. The Deputy in Bellary has had an experience of two years, and might be entrusted with the larger powers as proposed by the Collector.

10. The Acting Collector of the Kistna District recommends that the Officer who may be appointed to his District should be authorized to exercise the larger powers provided he be a person of some experience. Mr. Thornhill would also give him magisterial charge (leaving the revenue management still with the Sub-Collector) of the Taluk of Rajapet which adjoins his present Taluks of Venukonda and Palnad, to which arrangement the Board see no objection.

11. Of the two remaining Deputies with restricted powers of this class, the one in Cuddapah will it is expected be qualified for the larger powers next year, and the Collector of Trichinopoly desires no change in respect of the other.

12. The Collector of Coimbatore is of opinion that the native Deputy Magistrates should be empowered to try cases brought against all Police Officers below the rank of an Inspector, the present Law (*vide* Section 50, Act XXIV of 1859) restricting their authority to cases against privates only of that body.

13. The Collector of Salem's proposition to place his General and Special Deputies on the Commission of the Peace has been noticed by the Board in their Proceedings to Government, dated 16th October 1861, referred to in the margin of paragraph 4 above.

14. III. DEPUTIES ALLOTTED FOR SPECIAL DUTIES.—The Districts in which these Officers are doing duty, as well as their local jurisdiction, are shown in the margin; and they are all, with the exception of the Officer appointed to Nellore who had not joined his District at the date of the Collector's report, invested with full magisterial authority.

Nellore.—Has not yet joined the District.

Kurnool (additional to the original allotment.) In the Nundikotkoor Taluk, in addition to his special duty of making over land to the Irrigation Company.

North Arcot.—In the Zemindaries of Karvetnuggur, Kalahasti and the Taluk of Chendragiri.

Madura.—In the Zemindaries of Ramnad and Shevagunga.

Salem.—Over the Shevaroy Hills and below within the limits of the new Salem Taluk. The Attur Taluk has been proposed in addition.

Malabar.—In the Wynaad Taluk.

15. The Board do not see the advantage or necessity of the Collector of Madura's proposition to remove the Head quarters of his Deputy from Ramnad to Manamadura, which he states would be a central station and would remove his Office from the Cusbah of either Zemindary, as they believe it would not be easy to find room for the Deputy and his Establishment at Manamadura, and if the change is proposed with a view to lessen the temptations to which the Cutcherry may be exposed by being located at the Head quarters of the Zemindaries, the removal will not be an effective bar. Manamadura can be reached in one night from either Cusbah, and when interest makes it worth the while of the Zemindars to tamper with the Cutcherry or the latter to misbehave, opportunities will not be wanting at Manamadura. The Board would rather look to the principle and integrity of the Deputy and his determination to put down all dishonest practices as the only efficient and proper check.

16. IV. Deputies in charge of the Salt Department.—The Government in their Revenue Order of the 10th June 1861, No. 1,173, disapproved generally of the employment of these Officers on other duties in addition to those of their own peculiar Department, which for the present at least would require all their time and attention; but at the same time left it optional with the few Collectors in whose Districts the case might be different to entrust their Deputies with the additional charge of the Sea and Frontier Customs. The Godavery, South Canara and Malabar Districts were, however, excepted from the above restriction, and the Board accordingly see no objection to the Deputy in the first-mentioned District, who is an experienced Judicial Officer being invested with full magisterial powers over the small division of Coringa as proposed by the Collector. The Deputy in South Canara is already in full magisterial charge of the Taluk of Udipi and Town of Mangalore; and no Salt Deputy appears to have been as yet appointed to Malabar.

17. Of the remaining ten Officers of this class, those in Ganjam, Madras, and apparently in Nellore exercise no magisterial authority, nor do the Collectors make any proposition regarding them.

18. The Collectors of the Vizagapatam and Kistna Districts recommend that their Deputies, who have now no magisterial jurisdiction, should be placed in charge—in Vizagapatam over a few villages on the coast, and in the Kistna District over the Police ranges of the Salt Superintendents who are all Heads of Police, the Magistrates to be authorized to refer cases for trial to him when his Salt duties do not interfere. The Board observe that under the Government Revenue Order, No. 1,955, dated 9th October 1861, Salt Superintendents are not hereafter to be vested with magisterial powers; and Government have already objected to giving Salt Deputies similar jurisdiction in their own Department in their Proceedings under date 3rd September 1861, No. 1,756.

19. The Officer in South Arcot has magisterial charge with full powers of Merkanum, and when at the Huzur disposes of cases referred to him by the Collector.

20. In Tanjore, Mr. D'Monte takes magisterial cognizance of petty thefts, &c., occurring at the pans, and where he may happen to be on the spot. The Collector does not recommend an extension of his jurisdiction magisterially; and as regards his suggestion that the Sea Customs Department might be placed under the Deputy's immediate control, the Board observe that the Government appear in their Revenue Order of 10th June 1861, to have left it optional with Collectors to charge their Salt Deputies with this extra duty whenever they thought that it would not interfere with the efficient management of the Salt Department, as already stated in paragraph 16 above.

Vide Board's Standing Circular Order, No. 3,129, dated 15th June 1861.

21. The Madura Deputy is already in charge of the Sea Customs in addition to the Salt Department, and also exercises magisterial authority in cases coming immediately to his notice of breaches of the laws relating to both Departments.

22. Mr. Underwood, who is in charge of the Salt and Sea Customs Departments in Tinnevelly, has been vested with the approval of Government with full magisterial charge of the Town of Tutacorin, the Income tax in which is also under his management.

* Order No. 1,787, Revenue Department, dated 10th September 1861.

23. The Collector of North Canara states that his Deputy has been directed when on circuit to take up such magisterial cases of stealing and smuggling Salt in the three Pyenghat Taluks as can be more conveniently investigated by him than by the Head Assistant; and that as it is only in the fair season that he has sufficient work in the Salt Department, he might during the monsoon assist the Officer in charge of the Pyenghat division by taking up a portion of the cases which may be sent up to the Head Assistant for personal inquiry. This Deputy's powers are at present limited, but the Collector intends to recommend their extension in due time.

24. North Canara was one of the five Districts* specially mentioned in the Board's Proceedings of 4th May 1861, as having decidedly benefitted by the introduction of Deputy Collectors into the Salt Department, and the Board, therefore, would not object to the Collector's proposition on the strict understanding, however, that the Deputy is to be employed on magisterial work only when the Salt Department does not require all his time and attention to maintain its efficiency.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to all Collectors.

Exd. J. Wright.

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* Tanjore, Nellore, Madras, North Canara, South Canara, paragraph 8.

PROCEEDINGS OF THE BOARD OF REVENUE.

To the Secretary to Government, R. D, and to all Collectors.

Dated 5th December 1861.

Received

No. 6,761.

Reporting on the extent of Magisterial authority exercised by each of the Deputy Magistrates.

PRECIS of the Replies of the several Collectors to the Board's Miscellaneous Circular, No. 3,264, dated 22nd June 1861, communicating Government Proceedings, No. 760, dated 11th June 1861, calling for a report as to the extent of Magisterial authority exercised by each Deputy Magistrate, and the limits of their respective local jurisdiction, &c.

	District.	Department of Deputy Collector, whether General, Treasury, Salt or Special.	Exercising Magisterial powers under Regulation IX of 1816.	Exercising extended powers of Section 7, Regulation X of 1816, under Section 54, Act VII of 1843.
1	Ganjam, dated 25th July 1861.	Mr. R. H. Lyons, 3rd class, Treasury.	Has now and then disposed of petty cases referred to him.	
		D. Narasinga Rao, 3rd class, Salt.	No magisterial authority.	
2	Vizagapatam, dated 3rd August 1861.	A. V. Narasinga Rao, 4th class, Treasury.	Over the Taluk of Vizagapatam only.	
		S. Jaganaikooloo Naidoo, 4th class, Salt.	Had jurisdiction over the Salt Pans, but this was withdrawn under the orders of Government, No. 1,512, dated 7th November 1859. *On the introduction of the new Police proposes giving him Magisterial charge (does not say extended or otherwise) over a few villages on the coast as per G. O., 10th June* 1861, *No.* 1,173.	
3	Godavery District, dated 19th July 1861.	Y. Chitamba Rao 2nd class, General.		In the tract of country which will, when the new Police is introduced, form the two Taluks of Ellore and Yernagudium.
		K. Juggernadhum, 4th class, Treasury.	Since March last in the Town and Police division of Cocanada.	
		V. Vencatachellum, 4th class, Salt.	*Under the Orders of Government, dated 10th June last, proposes investing him with power (does not say extended or otherwise) over the small division of Coringa.*	
4	Kistna District, dated 26th July 1861.	Mr. Jellicoe, 1st class, General.	Over Venukonda and Palnad Taluks. *Believes that Mr. Jellicoe has been already invested with the extended powers. Should he not join the District, recommends that his successor, if an experienced Officer, be invested with the extended powers; also proposes adding the adjacent Taluk of Rajapet to his charge, leaving its revenue management still with the Sub-Collector.*	

Precis of the Replies of the several Collectors to the Board's Miscellaneous Circular, No. 3,264, dated 22nd June 1861, &c.—*Continued.*)

	District.	Department of Deputy Collector, whether General, Treasury, Salt or Special.	Exercising Magisterial powers under Regulation IX of 1816.	Exercising extended powers of Section 7, Regulation X of 1816, under Section 54, Act VII of 1843.
		Mahomed Yusuf, 4th class, Salt.		Over Merkanum, and while at the Huzur is employed in disposing of cases referred to him by the Collector.
		Mr. Pritchard, acting for Mr. Wright, —— class, General.	Has no independent charge as yet, but is employed at the Huzur in disposing of cases falling under Regulation IX of 1816, subject to the Collector's supervision.	
12	Tanjore, dated 1st August 1861.	P. Durmaroya Mudelly, 3rd class, General.	Over the Taluks of Munnargudi and Puttukottai, with limited or extended powers the Collector does not say. *Is of opinion that as the present incumbent is quite new and inexperienced in his duties, he is not a fit person to trust with so large an independent Magisterial charge.*	
		Mr. D'Monte, 3rd class, Salt.	Takes Magisterial cognizance of petty thefts, &c., occurring at the Salt pans, and where he may happen to be on the spot. *Would not enlarge his jurisdiction magisterially, but would vest him with the immediate control of the Sea Customs Department.*	
		Rajahgopal Charry, (acting for Sadaseva Pillay) 4th class, Treasury.	Disposes of cases referred to him, but subject to the Collector's confirmation. *Recommends that he should have magisterial power (does not say extended or otherwise) in and for the Town of Tanjore, and its suburbs.*	
13	Trichinopoly, dated 19th July 1861.	A. Teroovengada Charloo, 2nd class, Treasury.	Exercises no Magisterial authority.	
		T. Soondarum Pillay, 3rd class, General.	Over the Taluks of Wudiarpolliem and Perumbaloor.	
14	Madura, dated 31st July 1861, and 4th September 1861.	Sashagiri Rao, 4th class, Treasury.	In the Town of Madura, and over a few villages adjacent to it which are under the jurisdiction of the Town Sub-Magistrate.	

Precis of the Replies of the several Collectors to the Board's Miscellaneous Circular, No. 3,264, dated 22nd June 1861, &c.—(*Continued.*)

District.	Department of Deputy Collector, whether General, Treasury, Salt or Special.	Exercising Magisterial powers under Regulation IX of 1816.	Exercising extended powers of Section 7, Regulation X of 1816, under Section 54, Act VII of 1843.
	Ram Rao, 4th class, Salt.	Is in charge of the Sea Customs Department also, but exercises no magisterial authority excepting in cases of breaches of the Salt and Sea Customs laws coming immediately to his notice.	
	Mr. Jellicoe (acting for Mr. Hayes), 1st class, Special.	*The Collector is of opinion that Ramnad is not the proper place for the Head Quarters of this Deputy, who should be rather located at Mana Madura, which is a central station, and would remove his Office from the Cusbah of either Zemindary.*	Over the Zemindaries of Ramnad and Shevagunga.
15 Tinnevelly, dated 18th July 1861.	T. Venkata Rao, 4th class, Treasury.		Within the Cusbah Taluk of Tinnevelly.
	Mr. Underwood, 3rd class, Salt and General.		Is also in charge of the Sea Customs, and exercises the extended powers of a Magistrate within the Town of Tuticorin.
16 Salem, dated 14th September 1861.	S. Appasawmy Mudelly, 2nd class, Treasury.	Tries cases under this Regulation, but has no separate charge. *Recommends that his powers should be extended.*	
	V. Ramiengar, 1st class, General.		Within the Taluks of Namakal and Trichengode.
	Mr. Boalth, 2nd class, Special.		On the Shevaroy Hills and below, within the limits of the new Salem Taluk.
	The Collector recommends that the General and Special Deputies especially the latter should be placed on the Commission of the Peace as now cases against Europeans or other British born subjects on the Hills are obliged to be referred by him to the Collector. Also that the Taluq of Attur be placed in Mr. Boalth's Magisterial charge.—Vide Board's Proceedings to Government, dated 16th October 1861.		

Precis of the Replies of the several Collectors to the Board's Miscellaneous Circular, No. 3,264, dated 22nd June 1861, &c.—(*Continued.*)

	District.	Department of Deputy Collector whether General Treasury Salt or Special.	Exercising Magisterial powers under Regulation IX of 1816.	Exercising extended powers of Section 7, Regulation X of 1861 under Section 54 of Act VII of 1843.
17	Coimbatore, dated 23rd September 1861.	B. Coopoo Rao, 3rd class, Treasury.		Disposes of cases specially referred to him by the Collector.
		M. Davisegamony Pillay, 4th class, General.		Over the two Taluqs of Pulladam and Pollachy.
	The Collector has written to the Inspector General of the Madras Police to move for an amendment of Section 50 of Act No. XXIV of 1859, by which Native Deputy Magistrates are prohibited from taking cognizance of cases brought against Police Officers above the rank of a private, as he is of opinion that the Deputies may be safely entrusted with the trial of all Police Officers below the rank of an Inspector, and the present restriction is attended with unnecessary delay and inconvenience.			
18	North Canara, dated 24th July 1861.	Mr. Ball, 4th class, Treasury.	Examines and decides cases referred to him for trial by the Collector. *This Deputy had Magisterial as well as Revenue charge of the Honore Taluq when Head Quarters were established at Honore, and as he has exercised the ordinary powers for upwards of a year, the Collector is of opinion that he might with advantage be allowed to exercise the extended powers in the Cusbah Taluk.*	
		Mr. Gonsalves, 4th class, Salt.	Has been directed when on circuit to take up such Magisterial cases of stealing and smuggling Salt in the 3 Pyenghat Taluqs as can be more conveniently investigated by him than by the Head Assistant.	
	During the fair season this Deputy will be sufficiently occupied in the Salt Department, but in the monsoon he might assist the Officer in charge of the Pyenghat Division by taking up a portion of the cases referred to or sent up for personal inquiry before the Head Assistant. The Collector intends to recommend that this Deputy should be vested with the extended powers when he shall have exercised the ordinary powers for a year which he has not yet done.			
19	South Canara, dated 16th July 1861.	Anna Rao, 4th class Salt.		In the Taluq of Udipi and Town of Mangalore.
		F. Fernandez, 4th class, Treasury.	The Collector makes no mention of this Deputy.	
20	Malabar, dated 18th July 1861.	Mr. Bates, 3rd class, Treasury.	Exercises no Magisterial authority.	
		Mr. Richardson, 3rd class, Special.		In the Wynad Taluq.
		C. Canaren, 3rd class, General.		In the new Ponani Taluq consisting of the three old Taluqs of Betutnad, Kutnad, and Chowghat.

(Signed) W. HUDLESTON,
Secretary.

Exd. J. Wright.

2 three copies
1 to Sub Collr
1 to Hd Asst Collr

CIRCULAR.

MISCELLANEOUS.

No. 6,804.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th December 1861.

In paragraph 2 of the Board's Circular, dated 26th June 1861, No. 3,325, the Collectors of the Salt Districts were requested, in transmitting their monthly accounts current of Salt, to report very briefly, until further orders, the results of the rise in price to Rupee 1-8 as noticed by themselves, and by their Deputies in immediate charge of the Department. But the Board observe from the accounts current hitherto received, that this request has not been attended to by the Collectors with the exception of the three noted in the margin. The attention of the other Collectors concerned will now be drawn to the point, and they will be requested to take care that the omission now noticed is not repeated in their future accounts current.

Collector of Godavery.
Do. Kistna.
Do, Nellore.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 7th December 1861.

Received

No. 6,804.

Drawing attention to Board's Circular Order of 26th June 1861, requesting that the results in the price of Salt be shown in the Salt accounts current.

9-12-67
2 spare copies
1 to Sub Collr
1 to Dy Collr

CIRCULAR.

MISCELLANEOUS.

No. 6,878.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th December 1861.

Read the following letter from W. R. CORNISH, Esq., Secretary Principal Inspector General Medical Department, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Fort Saint George, 9th November 1861, No. 1,922 :—

I have the honor, by desire of the Principal Inspector General Medical Department, with reference to your Board's Proceedings, No. 5,962 of the 31st ultimo, to inform you that the forms of return for Vaccination will undergo review very shortly, or so soon as the re-organization of the Subordinate Medical Establishment is sanctioned, and that it does not appear under these circumstances advisable to incur the expense of printing any of the present forms.*

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* Herewith returned with Indent.

Resolved that the foregoing letter be communicated to all Collectors in continuation of the Board's Proceedings, dated 8th November 1861, No. 6,135. They will see that under the circumstances stated by the Principal Inspector General Medical Department, the forms for the Vaccine Department need not be printed for the present.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

W. Grant
First Assistant.

To all Collectors.

Copy to R. Cole, Esq., Principal Inspector General Medical Department.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors; and Principal Inspector General Medical Department.

Dated 10*th December* 1861.

Received

No. 6,878.

Desiring that the forms of the Vaccine Department need not be printed for the present.

Recd
21 December /61

CIRCULAR

MISCELLANEOUS.

No. 6,905.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th December 1861.

Ganjam.
Vizagapatam.
Nellore.
Bellary.
Kurnool.
Madras.
North Arcot.
South Arcot.
Tanjore.
Trichinopoly.
Madura.
North Canara.

1. The Board observe that the Income Tax Statement for Fasli 1270, called for in their Circular of 19th October 1861, No. 5,766, has not as yet been received from the Districts noted in the margin. No further delay can be allowed in its submission as the completion of the General Statement to be sent to Government is much impeded by the want of them, and there is certainly no sufficient reason for the delay. It is the duty of the Treasury Deputy Collectors to see that such calls of the Board are promptly attended to, and they will be held personally responsible for further neglect.

2. The Board also observe that the Income Tax Statement No. 4, and the D. C. and B. Statement in the revised form, referred to in paragraphs 10 and 11 respectively of their Circular of 6th September 1861, No. 4,846, are still due for July and the following months from the Districts given in the following Table. These Returns also should be submitted with the least practicable delay.

Districts.	Income Tax Statement No. 4.	D. C. and B. Statement Nos. 1 and 2.
Vizagapatam...	From July to October 1861 inclusive.	
Godavery...	Do. August to October do.	
Bellary...	Do. July to October do.	From July to Oct. inclusive.
Kurnool...	Do.	Do. do. do.
Madras...	Do.	For July and August.
North Arcot...	Do.	Do. do. do.
South Arcot...	Do.	From August to October do.
Tanjore	For July only.	Do. do. do.
Trichinopoly...	From July to September inclusive.	Do. July to Sept. do.
North Canara...	Do. July to October do.	Do. do. do.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. GRANT,
First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors.

Dated 11th December 1861.

Received

No. 6,905.

Requesting that the Income Tax and D. C. and B. Statements still due for July and the following months be submitted with the least practicable delay.

209

CIRCULAR.

MISCELLANEOUS.

No. 7,012.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th December 1861.

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 22nd November 1861, No. 249:—

1. With reference to Government Order of 1st instant, No. 532, communicated in the Board's Proceedings of the 8th, No. 6,150, in which they merely remark that "Collectors will take care that "the Returns alluded to by the Government of India are punctually submitted to the Deputy "Auditor General," I request to be favored with specific orders of the Board, as to whether the course prescribed in paragraph 4 of the Government Order should be adopted at once, or whether the system of sending the monthly abstracts of receipts and disbursements on the 8th of the succeeding month, as already ruled by the Board and hitherto observed, may be continued.

2. If the course prescribed in the present Order of Government is brought into operation, the Taluq accounts will fall, I fear, into much confusion, and errors will be perpetuated in them, without any chance of discovery. The accounts of one particular month will not represent actually the receipts and disbursements of that month, and there will not be any correspondence between the accounts furnished to the Accountant General and the Board of Revenue. These objections have been already pointed out by the Board in their letter to the Accountant General, dated 23rd April 1861, No. 1,424. Under these circumstances, the rule already prescribed by the Board of sending the monthly abstracts on the 8th, including the transactions of both the Huzur and Taluqs up to the last day of the previous month, appears sound and safe, and I request the Board's orders on the subject.

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1. The Board contemplate no change in the existing system. They merely desire that it be carefully and exactly carried out.

2. Resolved that the foregoing Proceedings be communicated to all Collectors for their information with reference to the Board's Circular Order, dated 8th November 1861, No. 6,150.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

J. Grant

First Assistant.

To E. B. Thomas, Esq., Collector of Coimbatore.
Copy to all Collectors.

Exd. J. Wright.

CIRCULAR.

Miscellaneous.

PROCEEDINGS OF THE BOARD OF REVENUE.

To the Collector of Coimbatore, and to all Collectors.

Dated 16th December 1861.

Received

No. 7,012.

Stating that no change is contemplated by the Board's Circular, No. 6,150 of the 8th November 1861, as to the time of transmission of the monthly abstract of receipts and disbursements.

[illegible]

CIRCULAR.

2 210

MISCELLANEOUS.

No. 7,016.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th December 1861.

Read the following letter from Lieutenant-Colonel W. H. HORSLEY, Chief Engineer, D. P. W., to the PRESIDENT and MEMBERS of the Board of Revenue, Chepauk, dated 18th November 1861, No. 7,317 :—

1. With reference to the Proceedings of Government, dated 7th November 1861, No. 2,056, I have the honor to forward for the use of your Office and for distribution to Collectors copies, as per margin, of such portions of the new Code as have been circulated to District Engineers, and are now available in the Central Office.

List of Accompaniments.

Chapters.	Nos. 3, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15-23, 24, 25.	Copies 25.
Do.	Nos. 4, 16, 18, 19, 20, with Circular No. 182.	Do. 15. No more at present available.

2. As regards Chapters Nos. 4, 16, 18, 19, and 20, of which there are not sufficient in this Office to meet the demand, the Superintendent of the Government Press has been requested to have an additional number of copies printed, and as soon as they are received a further supply shall be forwarded to you for circulation to the Provinces.

Ordered that the Chapters of the new Public Works Code received with the foregoing letter be circulated as follows:—

Chapters 3, 5, 6, 7, 9-11, 23-25, to all Collectors (1 copy each).

Chapters 4, 16, 18-20 to all Collectors excepting those of North and South Canara, Malabar, Madras, Ganjam, Vizagapatam, and Nellore, to whom the above portions will be supplied when the additional copies promised by the Chief Engineer are received.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

Grant

First Assistant.

To all Collectors.

Exd. J. Wright.

CIRCULAR.

MISCELLANEOUS.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors

Dated 16th December 1861.

Received

No. 7,016.

Circulating certain chapters of the new Public Works Code.

No. [illegible]188.

From R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue,
To J. D. SIM, Esq., Secretary to Government, R. D.

2/1

SIR,

In Cons. 17th June 1859, No. 2,831.

1. With reference to the Proceedings of Government, under date 15th June 1859, No. 720, I am directed by the Board of Revenue to submit the following report.

2. The late Member of the Legislative Council, Mr. Daniel Elliott, forwarded a Minute to the Madras Government in the early part of 1858 on the subject of the sufficiency or otherwise of the existing law for the prevention of smuggling, and in his covering letter explained that, as far as Salt was concerned, Section 18 of Regulation I of 1805 authorized the infliction of a fine in cases of smuggling, and inquired whether any further legislation was necessary for the repression of smuggling whether it would be advisable to provide for the confiscation of the vehicles in which smuggled goods were conveyed, and for the infliction of a fine in all cases of smuggling, and what were the descriptions of goods other than Salt which, in the opinion of the Madras Board of Revenue, were most frequently exported or imported without payment of Customs dues.

In Cons. 26th May 1858, No. 1,682.

3. This Minute and letter were referred to the Board of Revenue for report in Extract from Minutes of Consultation, under date 20th April 1858, No. 507, and in their letter to Government, dated 13th May 1859, No. 1,716, the Board expressed their opinion that the enactment alluded to by Mr. Elliott provided only for the cases of smuggling connected with Salt of Home manufacture, and was not applicable to the smuggling of Foreign Salt, which they feared took place to some extent from Foreign Territory to the detriment of this source of revenue. They added, however, that the adoption of the Excise system, which was then proposed, would provide a remedy in this case, but brought to the notice of Government the facility for the evasion of Export duty which was afforded by the Port to Port trade being free, vessels being in the habit of clearing out nominally for British ports, but eventually landing their cargoes in Foreign Territory.

4. In the Order alluded to in paragraph 1 of this letter, Government ruled that Section 18 of Regulation I of 1805 provided for the infliction of a fine in all cases of smuggling Salt whether of Foreign or Home manufacture, and requested that the Board would report distinctly whether further legislation regarding smuggling was necessary, and whether it was or was not prevalent in the Madras Presidency, the question being considered with reference to the recent change in the Customs duties which had just taken place.* The last point noticed in the Board's letter having been already disposed of in 1854, the Government declined to enter into it again.

* Act VII of 1859.

Dated 7th July 1859, No. 2,61.

5. The Board accordingly issued a Circular to the Collectors of Maritime Districts, directing them to report on the two points mentioned above at the expiration of the official year, when Act VII of 1859 would have been a year in operation, and bringing to their notice the ruling of Government regarding the scope of Regulation I of 1805.

Act X of 1860.

6. Several of the Collectors' replies were not received till some time after the law had again undergone a change, and the Board deemed it advisable to request the District Officers to report whether that modification had in any way affected the question of smuggling, and the delay which has occurred in the submission of this report is owing to this further reference.

Ganjam.
Vizagapatam.
Madras.
Madura.
Tanjore.
South Canara.
Kistna.
Nellore.
Tinnevelly.

7. The Collectors of the Districts noted in the margin ha opinion that little or no smuggling of articles other than Salt ta Districts, and that any further legislation on the subject would be unnecessary, and they state that, as far as they have been able to judge, no change whatever has taken place since the enactment of Act X of 1860.

8. The Collector of the Godaveri District reports that smuggling by sea is hardly ever attempted though cases may occasionally occur of dutiable articles being surreptitiously landed from French vessels at Coringa. The inefficiency of the establishment on the land frontier, however, gives opportunity for frequent evasions of duty, both export and import, and Wines and Spirits are said to be as frequently smuggled from Yanam into the Rajahmundry District as piece goods are from it to the former place. The Collector would, therefore, increase the severity of the law against smuggling, and would inflict a fine in all cases and confiscate the boats or vehicles in which the smuggled goods were transported.

9. The Collector of South Arcot, another District within which a Foreign settlement is situated, appears to have considerable doubts whether smuggling does actually take place to any great extent in his District, and seems to think any revision of the Law on the subject unnecessary; but reports that a rumour is very prevalent that a considerable quantity of goods are transported free of duty between Pondicherry and his District. Though unwilling to admit the truth of the rumour, and though his endeavours to discover upon what foundation it rested have been fruitless, the Collector expresses his decided opinion that the present establishment is altogether too limited in number to guard the very extended frontier between South Arcot and the French Territory, and that the salaries which are paid are fixed at such low rates as to render it improbable that efficient or trustworthy persons would be willing to take service in the Department.

10. He forwards a sketch map, which is herewith submitted for the information of Government, showing how the French and English Territory is intermingled at the frontier, and that, though the whole area of Pondicherry comprises but a few square miles, the villages belonging to the two Governments are so mixed up together as to render the process of guarding a frontier line all but impossible.

11. The Collector gives three plans the adoption of any one of which would, in his opinion, go far towards rendering smuggling, to any extent, difficult if not impossible. (1.) To make the frontier enclose the whole of the French Territory within it as shown by a red line on the map, and to treat all English villages on the French side of the frontier as French in regard to exports and imports, presuming that the disadvantages of such an arrangement would be compensated for by the advantages, and to place on this line a series of guard houses with really efficient establishments, which in consideration of their reduction in number might probably be effected without an increase of cost. (2.) To effect an exchange of Territory with the French Government so that all without the red dotted line on the map would become English, and make this line the frontier; and (3.) To revise Regulation V of 1821, so far as it relates to the renting of frontier duties, and to farm out those of his District to the highest bidder.

12. The Collector gives his decided preference to the third proposition, but the Board are not prepared to recommend any change in the existing system beyond such revision of the establishment as may be necessary, which they presume is already under consideration by Mr. Pelly, on the very vague information afforded as to the prevalence of smuggling. They would be in favor of adopting the first proposal if any change is found, on further inquiry, to be required, as it appears to them to combine efficiency with simplicity: before it could be put in practice however, it would be necessary that an agreement should be come to with the French Government that the English villages within the frontier line should be treated by their Government as French in regard to

ies, and such a course might possibly, from causes of which the Board are at present
to a difficulty in the adoption of the proposition.

e Collector will be directed again to put himself into communication with the French
and endeavour to obtain such information with regard to the production, consumption
f the French Territory as will enable him at once to judge of the truth or otherwise
rs he alludes to and report the result to the Board for their orders.

In North Canara little or no smuggling of other articles than Salt takes place, and the ollector is not of opinion that further legislation is required. The smuggling of salt from Goa is still carried on very extensively, and the advantages which the Collector anticipated from the superior efficiency of the New Police have not as yet been realized, but the Board trust that much may be effected towards the prevention of this fraud on the revenue by the adoption of the scheme proposed by the Collector for the concentration of frontier Chowkies, which was submitted to Government by the Board with their Proceedings under date 9th July 1861, No. 3,609.

15. The Acting Collector of Sea Customs gives his opinion that smuggling cannot be said to be prevalent at the Port of Madras though irregularities may occur in making transhipments which are more frequently the result of ignorance than of any design to defraud the revenue, and is of opinion that transhipments should invariably take place under the superintendence of a Custom House Officer, a course which his present establishment does not admit of. The late Collector considered that occasional cases of smuggling of jewelry and other such portable articles took place, and brought to notice that Section 19 of Act IV of 1842 only permits search of the person when the Customs Officers have good reason to suppose that smuggled goods are so concealed by the party, but the Board are of opinion that the wording alluded to gives sufficient latitude to the searching Officer and have allowed them to stand in Section 170 of the Consolidated Customs Bill.

16. In Malabar a systematic evasion of import duty is reported to take place, and in consequence the revenue from this source has much fallen off, Mr. Grant explains that large quantities of dutiable goods especially Wines and Spirits, are landed at the ports in the Travancore Territory in the vicinity of British Cochin and at the French Settlement of Mahe, and are thence surreptitiously introduced by land and by the backwater into his District; he also states that a large amount of export duty is evaded by persons taking out a port clearance for a British port, and in reality landing their cargo at a Foreign port, and suggests that all Masters of Vessels should be obliged to return their port clearance to the Officer of Customs at their port of departure with the countersignature of the Officer at their port of arrival, and that should they fail to do so within a reasonable time, the former Officer should proceed to recover the amount of duty, but the Board direct me to express their opinion that this question will best be disposed of in connection with the proposal to place all ports of Foreign and Native States in India on the same footing as British Ports so far as the Port to Port trade is concerned.

17. The Collector is also of opinion that the smuggling which seems to take place in Imported articles can only be put a stop to by assimilating the duties in the Travancore and British Territories as well as the monopoly price of salt, but this question also is now before Government, and will probably be fully disposed of in connection with the above mentioned proposal.

18. From the foregoing it will be observed that little or no smuggling takes place generally throughout the Madras Presidency, and that the general opinion is that no modification of the Law for its prevention is necessary, though in two Districts in each of which a Foreign Settlement is situated and in another which is contiguous to a Native State with a sea-board, a good deal of smuggling is carried on,
ver, would probably be more easily checked by increasing the efficiency of the frontier
s than by adding to the stringency of the Law.

Rajahmundry
South Arco
Malabar

he Board direct me, however, to bring to notice that the new Consolidated Customs Bill
he question so far as the proposed modification of the Law is concerned as by Sections

136 and 139 all ships, boats, carriages or other means of conveyance used in goods liable to forfeiture under it, or any other Act relating to Customs, are forfeiture, and every person who shall be in any way knowingly concerned in co depositing, concealing, or in any manner dealing with any goods liable to dut intent to defraud Government of such duties, is to be liable to a fine of Rupees 1, the value of the goods.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) R. [illegible]. DAI
Sub-Secretary.

REVENUE BOARD OFFICE,
Chepauk,
24th December 1861.

Copy to all Collectors.

Exd. J. Wright.

END

From the
To the Secretary to Government, R. D. and co
to all Collectors.

Dated 24th December 1861.

Despatched

Received

No. 7,188.

Submitting report on the subject of the smug gling of Salt and other goods, with reference t Proceedings of Government, 15th June 185 No. 790.